

Collection  
of the Agreements  
concluded by the  
European Communities

Volume 1

Bilateral agreements

EEC-Europe

1958-1975

EUROPEAN COMMUNITIES







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## FOREWORD

The purpose of the Council and the Commission of the European Communities in publishing this collection is to meet an oft-expressed wish to provide national and Community authorities and the private sector with a handy work of reference. The collection thus fills a gap in European bibliography and gives the reader an idea of the breadth and diversity of the external activity of the Communities in the areas covered by the Treaties.

By reason of the scale of their economic and commercial capacity the European Communities have become an important partner on the world scene. Their activity is carried on within both a multilateral and a bilateral framework. Developments in these two areas have been many and real and have led the Communities to conclude a large number of agreements sometimes varying considerably in title and content but all bearing witness to the outward-looking attitude of the European Institutions.

The collection brings together agreements concluded by the European Communities with non-member States or with other bodies governed by international law, particularly international organizations. For the purposes of this collection, the word 'agreement' means an agreement governed by international law, whether it is contained in a single instrument or in two or more related instruments, and whatever particular title it may have.

The collection includes the agreements to which one or other of the three European Communities (EEC — Euratom — ECSC), as such, is a contracting party, as well as certain related agreements. It also includes the agreements relating to products within the province of the European Coal and Steel Community Treaty concluded only by the Member States of that Community.

Agreements concluded under specific provisions of the General Agreement on Tariffs and Trade (GATT) or resulting from multilateral conferences held within the GATT framework, concerning tariff con-

cessions in particular, are not included in the collection but are published elsewhere <sup>(1)</sup>.

The collection gives the full texts of the agreements and of the Community acts concluding them.

The agreements are divided into bilateral agreements and multilateral agreements in the following order: European Economic Community (EEC), European Atomic Energy Community (Euratom), European Coal and Steel Community (ECSC).

Bilateral agreements concluded with non-member countries are classified by continent and by country in an order based on a numerical code used by the Communities so as to ensure concordance of the six different language versions of the publication.

Bilateral agreements concluded with international organizations and multilateral agreements are classified in chronological order.

The collection comprises five basic volumes containing the texts of all the agreements in force on 31 December 1975. Supplements to these volumes will be published each year.

The basic volumes are the following:

- Volume 1: Bilateral agreements concluded by the EEC with European countries;
- Volume 2: Bilateral agreements concluded by the EEC with European countries (continued);
- Volume 3: Bilateral agreements concluded by the EEC with European countries (continued);
- Volume 4: — Bilateral agreements concluded by the EEC with countries in Asia, Africa and America;  
— Bilateral agreements concluded by the EEC with international organizations;
- Volume 5: — Bilateral agreements concluded by Euratom;  
— Bilateral agreements concluded by the ECSC;  
— Multilateral agreements concluded by the EEC, Euratom and the ECSC.

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(1) 'General Agreement on Tariffs and Trade – Basic instruments and selected documents' (4 basic volumes: 1952, 1955, 1958, 1969 with supplements from 1953) – published in French and English by 'the Contracting Parties to the General Agreement on Tariffs and Trade' – Geneva.

Amendments made to the texts in the basic volumes before 31 December 1975 are referred to in footnotes or given after the text of the agreement concerned.

To make for easier reading of the texts, some additional references are given in the footnotes. Basic information concerning each of the agreements is given in a summary table at the end of each section.

The non-member countries and international organizations referred to are listed in alphabetical order at the end of the third and fourth volumes. A full list will be published at the end of the fifth volume.

There will be a subject index covering all five volumes.

The annual supplements will be designed along the same lines. Each supplement will include a list of the agreements which have expired and a list of those which have been extended during the preceding year.

This collection is a documentation aid and does not engage the responsibility of the Institutions.



## ABBREVIATIONS

- ECSC** European Coal and Steel Community  
(Treaty of Paris, signed 18.4.1951)  
Member States: The Kingdom of Belgium, The Federal Republic of Germany, The French Republic, The Italian Republic, The Grand Duchy of Luxembourg, The Kingdom of the Netherlands
- EEC** European Economic Community  
(Treaty of Rome, signed 25.3.1957)  
Member States: The Kingdom of Belgium, The Federal Republic of Germany, The French Republic, The Italian Republic, The Grand Duchy of Luxembourg, The Kingdom of the Netherlands
- Euratom** European Atomic Energy Community  
(Treaty of Rome, signed 25.3.1957)  
Member States: The Kingdom of Belgium, The Federal Republic of Germany, The French Republic, The Italian Republic, The Grand Duchy of Luxembourg, The Kingdom of the Netherlands
- By the Treaty of Brussels of 22.1.1972, The Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland became members of the European Communities
- ACP** African, Caribbean and Pacific States
- AASM** Associated African States and Madagascar
- GATT** General Agreement on Tariffs and Trade
- OJ ECSC** Official Journal of the European Coal and Steel Community

OJ	Official Journal of the European Communities
IEA	International Energy Agency
IAEA	International Atomic Energy Agency
OECD	Organization for Economic Cooperation and Development
ILO	International Labour Organization
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near-East
d. <sup>(1)</sup>	deposit of instruments of ratification, acceptance, approval, etc.
e. <sup>(1)</sup>	exchange of instruments of ratification, acceptance, approval, etc.
n. <sup>(1)</sup>	notification of instruments of ratification, acceptance, approval, etc.

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<sup>(1)</sup> Where the column 'Date of exchange, deposit or notification of instruments of ratification, acceptance, approval etc. . . .' is left blank, the agreement in question makes no provision on the matter.

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PART ONE

Bilateral agreements  
concluded by the  
European Economic Community



CHAPTER 1

**European countries**



**Agreements**  
**between the EEC and the Republic of Austria**



## AGREEMENT

### BETWEEN THE EUROPEAN ECONOMIC COMMUNITY AND THE REPUBLIC OF AUSTRIA <sup>(1)</sup>(<sup>2</sup>)

#### REGULATION (EEC) No 2836/72 OF THE COUNCIL of 19 December 1972

concluding an Agreement between the European Economic Community and the Republic of Austria and adopting provisions for their implementation

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 between the European Economic Community and the Republic of Austria signed in Brussels on 22 July 1972 should be concluded and the Declarations annexed to the Final Act, likewise signed in Brussels on 22 July 1972, should be adopted;

Whereas, since the Agreement establishes a Joint Committee, representatives of the Community on this Committee should be appointed,

HAS ADOPTED THIS REGULATION:

---

(1) OJ No L 300, 31.12.1972. English version appears in OJ Special Edition 1972 (31 December).

(2) Pursuant to the provisions of this Agreement, subsequent decisions of the Joint Committee have entailed a number of amendments (see page 293 *et seq.* of this volume).

### *Article 1*

The Agreement between the European Economic Community and the Republic of Austria, the Annexes and Protocols thereto, and the Declarations annexed to the Final Act are hereby concluded, adopted and confirmed on behalf of the Community.

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

### *Article 2*

Pursuant to Article 36 of the Agreement, the President of the Council of the European Communities shall give notification that the procedures necessary for the entry into force of the Agreement have been completed on the part of the Community.

### *Article 3*

Within the Joint Committee provided for in Article 29 of the Agreement, the Community shall be represented by the Commission, assisted by the representatives of the Member States.

### *Article 4*

This Regulation shall enter into force on 20 December 1972.

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

Done at Brussels, 19 December 1972.

*For the Council*  
*The President*  
T. WESTERTERP

## AGREEMENT

**between the European Economic Community and the Republic of Austria**

**THE EUROPEAN ECONOMIC COMMUNITY,**

of the one part, and

**THE REPUBLIC OF AUSTRIA,**

of the other part,

**DESIRING** to consolidate and to extend, upon the enlargement of the European Economic Community, the economic relations existing between the Community and Austria and to ensure, with due regard for fair conditions of competition, the harmonious development of their commerce,

**RESOLVED** to this end to eliminate progressively the obstacles to substantially all their trade, in accordance with the provisions of the General Agreement on Tariffs and Trade concerning the establishment of free trade areas,

**DECLARING** their readiness to examine, in the light of any relevant factor, and in particular of developments in the Community, the possibility of developing and deepening their relations where it would appear to be useful in the interests of their economies to extend them to fields not covered by this Agreement,

**HAVE DECIDED**, in pursuit of these objectives and considering that no provision of this Agreement may be interpreted as exempting the Contracting Parties from the obligations which are incumbent upon them under other international agreements,

**TO CONCLUDE THIS AGREEMENT:**

### *Article 1*

The aim of this Agreement is:

- (a) to promote through the expansion of reciprocal trade the harmonious development of economic relations between the European

Economic Community and the Republic of Austria and thus to foster in the Community and in Austria the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability,

- (b) to provide fair conditions of competition for trade between the Contracting Parties,
- (c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.

### *Article 2*

1. The Agreement shall apply to products originating in the Community or Austria:

- (i) which fall within Chapters 25 to 99 of the Brussels Nomenclature, excluding the products listed in the Annex;
- (ii) which are specified in Protocol No 2, with due regard to the arrangements provided for in that Protocol.

2. The Agreement shall replace the Interim Agreement between the European Economic Community and the Republic of Austria signed this same day.

### *Article 3*

1. No new customs duty on imports shall be introduced in trade between the Community and Austria.

2. Without prejudice to the tariff reductions made under Article 2 (2) of the Interim Agreement between the European Economic Community and the Republic of Austria signed this same day, customs duties on imports shall be progressively abolished in accordance with the following timetable:

- (a) on 1 January 1974 each duty shall be reduced to 60% of the basic duty;
- (b) three further reductions of 20% each shall be made on:
  - 1 January 1975,
  - 1 January 1976,
  - 1 July 1977.

As regards trade between Ireland and Austria, an initial reduction shall be made on 1 April 1973 to reduce each customs duty on imports to 80 % of the basic duty.

#### *Article 4*

1. The provisions concerning the progressive abolition of customs duties on imports shall also apply to customs duties of a fiscal nature.

The Contracting Parties may replace a customs duty of a fiscal nature or the fiscal element of a customs duty by an internal tax.

2. Denmark, Ireland, Norway and the United Kingdom may retain until 1 January 1976 a customs duty of a fiscal nature or the fiscal element of a customs duty in the event of implementation of Article 38 of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland.

#### *Article 5*

1. The basic duty to which the successive reductions provided for in Article 3 and in Protocol No 1 are to be applied shall, for each product, be the duty actually applied on 1 January 1972.

2. If, after 1 January 1972, any tariff reductions resulting from the tariff agreements concluded as a result of the Trade Conference held in Geneva from 1964 to 1967 become applicable, such reduced duties shall replace the basic duties referred to in paragraph 1.

3. The reduced duties calculated in accordance with Article 3 and Protocol No 1 shall be applied rounded to the first decimal place.

Subject to the application by the Community of Article 39 (5) of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland, as regards the specific duties or the specific part of the mixed duties in the Irish Customs Tariff, Article 3 and Protocol No 1 shall be applied, with rounding to the fourth decimal place.

### *Article 6*

1. No new charge having an effect equivalent to a customs duty on imports shall be introduced in trade between the Community and Austria.

2. Charges having an effect equivalent to customs duties on imports introduced on or after 1 January 1972 in trade between the Community and Austria shall be abolished upon the entry into force of the Agreement.

Any charge having an effect equivalent to a customs duty on imports, the rate of which on 31 December 1972 is higher than that actually applied on 1 January 1972, shall be reduced to the latter rate upon the entry into force of the Agreement.

3. Without prejudice to the reductions made under Article 2 (2) of the Interim Agreement between the European Economic Community and the Republic of Austria signed this same day, charges having an effect equivalent to customs duties on imports shall be progressively abolished in accordance with the following timetable:

- (a) by 1 January 1974 at the latest each charge shall be reduced to 60% of the rate applied on 1 January 1972;
- (b) three further reductions of 20% each shall be made on:
  - 1 January 1975,
  - 1 January 1976,
  - 1 July 1977.

As regards trade between Ireland and Austria, an initial reduction shall be made on 1 April 1973 to reduce each charge having an effect equivalent to a customs duty on imports to 80% of the basic duty.

### *Article 7*

No customs duty on exports or charge having equivalent effect shall be introduced in trade between the Community and Austria.

Customs duties on exports and charges having equivalent effect shall be abolished not later than 1 January 1974.

### *Article 8*

Protocol No 1 lays down the tariff treatment and arrangements applicable to certain products.

### *Article 9*

Protocol No 2 lays down the tariff treatment and arrangements applicable to certain goods obtained by processing agricultural products.

### *Article 10*

1. In the event of specific rules being established as a result of the implementation of its agricultural policy or of any alteration of the current rules the Contracting Party in question may adapt the arrangements resulting from this Agreement in respect of the products which are the subject of those rules or alterations.

2. In such cases the Contracting Party in question shall take due account of the interests of the other Contracting Party. To this end the Contracting Parties may consult each other within the Joint Committee provided for in Article 29.

### *Article 11*

Protocol No 3 lays down the rules of origin.

### *Article 12*

A Contracting Party which is considering the reduction of the effective level of its duties or charges having equivalent effect applicable to third countries benefiting from most-favoured-nation treatment, or which is considering the suspension of their application, shall, as far as may be practicable, notify the Joint Committee not less than thirty days before such reduction or suspension comes into effect. It shall take note of any representations by the other Contracting Party regarding any distortions which might result therefrom.

### *Article 13*

1. No new quantitative restriction on imports or measures having equivalent effect shall be introduced in trade between the Community and Austria.

2. Quantitative restrictions on imports shall be abolished on 1 January 1973 and any measures having an effect equivalent to quantitative restrictions on imports shall be abolished not later than 1 January 1975.

#### *Article 14*

1. The Community reserves the right to modify the arrangements applicable to the petroleum products falling within headings Nos 27.10, 27.11, 27.12, ex 27.13 (paraffin wax, micro-crystalline wax, or bituminous shale and other mineral waxes) and 27.14 of the Brussels Nomenclature upon adoption of a common definition of origin for petroleum products, upon adoption of decisions under the common commercial policy for the products in question or upon establishment of a common energy policy.

In this event the Community shall take due account of the interests of Austria; to this end it shall inform the Joint Committee, which shall meet under the conditions set out in Article 31.

2. Austria reserves the right to take similar action should it be faced with like situations.

3. Subject to paragraphs 1 and 2, the Agreement shall not prejudice the non-tariff rules applied to imports of petroleum products.

#### *Article 15*

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

2. The Contracting Parties shall apply their agricultural rules in 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.

3. The Contracting Parties shall examine, under the conditions set out in Article 31, any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

#### *Article 16*

From 1 July 1977 products originating in Austria may not enjoy more favourable treatment when imported into the Community than that applied by the Member States of the Community between themselves.

### *Article 17*

The Agreement shall not preclude the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade, except in so far as they alter the trade arrangements provided for in the Agreement, in particular the provisions concerning the rules of origin.

### *Article 18*

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

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

### *Article 19*

Payments relating to trade in goods and the transfer of such payments to the Member State of the Community in which the creditor is resident or to Austria shall be free from any restrictions.

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

### *Article 20*

The Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, law and order or public security, the protection of life and health of humans, animals or plants, the protection of national treasures of artistic, historic or archaeological value, the protection of industrial and commercial property, or rules relating to gold or silver. Such

prohibitions or restrictions must not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Contracting Parties.

#### *Article 21*

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

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

#### *Article 22*

1. The Contracting Parties shall refrain from any measure likely to jeopardize the fulfilment of the objectives of the Agreement.
2. They shall take any general or specific measures required to fulfil their obligations under the Agreement.

If either Contracting Party considers that the other Contracting Party has failed to fulfil an obligation under the Agreement, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

#### *Article 23*

1. The following are incompatible with the proper functioning of the Agreement in so far as they may affect trade between the Community and Austria:
  - (i) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which

have as their object or effect the prevention, restriction or distortion of competition as regards the production of or trade in goods;

- (ii) abuse by one or more undertakings of a dominant position in the territories of the Contracting Parties as a whole or in a substantial part thereof;
- (iii) any public aid which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods.

2. Should a Contracting Party consider that a given practice is incompatible with this Article, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

#### *Article 24*

Where an increase in imports of a given product is or is likely to be seriously detrimental to any production activity carried on in the territory of one of the Contracting Parties and where this increase is due to:

- (i) the partial or total reduction in the importing Contracting Party, as provided for in the Agreement, of customs duties and charges having equivalent effect levied on the product in question; and
- (ii) the fact that the duties or charges having equivalent effect levied by the exporting Contracting Party on imports of raw materials or intermediate products used in the manufacture of the product in question are significantly lower than the corresponding duties or charges levied by the importing Contracting Party;

the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

#### *Article 25*

If one of the Contracting Parties finds that dumping is taking place in trade with the other Contracting Party, it may take appropriate measures against this practice in accordance with the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade, under the conditions and in accordance with the procedures laid down in Article 27.

### *Article 26*

If serious disturbances arise in any sector of the economy or if difficulties arise which could bring about serious deterioration in the economic situation of a region, the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

### *Article 27*

1. In the event of a Contracting Party subjecting imports of products liable to give rise to the difficulties referred to in Articles 24 and 26 to an administrative procedure, the purpose of which is to provide rapid information on the trend of trade flows, it shall inform the other Contracting Party.

2. In the cases specified in Articles 22 to 26, before taking the measures provided for therein or, in cases to which paragraph 3 (d) applies, as soon as possible, the Contracting Party in question shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Contracting Parties.

In the selection of measures, priority must be given to those which least disturb the functioning of the Agreement.

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

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

(a) As regards Article 23, either Contracting Party may refer the matter to the Joint Committee if it considers that a given practice is incompatible with the proper functioning of the Agreement within the meaning of Article 23 (1).

The Contracting Parties shall provide the Joint Committee with all relevant information and shall give it the assistance it requires in order to examine the case and, where appropriate, to eliminate the practice objected to.

If the Contracting Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee, or in the absence of agreement in the Joint Committee within three months of the matter being referred to it, the Contracting Party concerned may adopt any safeguard measures it considers necessary to deal with the serious difficulties resulting from the practices in question; in particular it may withdraw tariff concessions.

- (b) As regards Article 24 the difficulties arising from the situation referred to in that Article shall be referred for examination to the Joint Committee, which may take any decision needed to put an end to such difficulties.

If the Joint Committee or the exporting Contracting Party has not taken a decision putting an end to the difficulties within thirty days of the matter being referred, the importing Contracting Party is authorized to levy a compensatory charge on the product imported.

The compensatory charge shall be calculated according to the incidence on the value of the goods in question of the tariff disparities in respect of the raw materials or intermediate products incorporated therein.

- (c) As regards Article 25, consultation in the Joint Committee shall take place before the Contracting Party concerned takes the appropriate measures.
- (d) Where exceptional circumstances requiring immediate action make prior examination impossible, the Contracting Party concerned may, in the situations specified in Articles 24, 25 and 26 and also in the case of export aids having a direct and immediate incidence on trade, apply forthwith the precautionary measures strictly necessary to deal with the situation.

#### *Article 28*

Where one or more Member States of the Community or Austria is in difficulties or is seriously threatened with difficulties as regards its balance of payments, the Contracting Party concerned may take the necessary safeguard measures. It shall inform the other Contracting Party forthwith.

#### *Article 29*

1. A Joint Committee is hereby established, which shall be responsible for the administration of the Agreement and shall ensure its proper implementation. For this purpose, it shall make recommendations and take decisions in the cases provided for in the Agreement. These decisions shall be put into effect by the Contracting Parties in accordance with their own rules.
2. For the purpose of the proper implementation of the Agreement the Contracting Parties shall exchange information and, at the request of either Party, shall hold consultations within the Joint Committee.
3. The Joint Committee shall adopt its own rules of procedure.

#### *Article 30*

1. The Joint Committee shall consist of representatives of the Community, on the one hand, and of representatives of Austria, on the other.
2. The Joint Committee shall act by mutual agreement.

#### *Article 31*

1. Each Contracting Party shall preside in turn over the Joint Committee, in accordance with the arrangements to be laid down in its rules of procedure.
2. The Chairman shall convene meetings of the Joint Committee at least once a year in order to review the general functioning of the Agreement.

The Joint Committee shall, in addition, meet whenever special circumstances so require, at the request of either Contracting Party, in accordance with the conditions to be laid down in its rules of procedure.

3. The Joint Committee may decide to set up any working party that can assist it in carrying out its duties.

#### *Article 32*

1. Where a Contracting Party considers that it would be useful in the interest of the economies of both Contracting Parties to develop the relations established by the Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the other Contracting Party.

The Contracting Parties may instruct the Joint Committee to examine this request and, where appropriate, to make recommendations to them, particularly with a view to opening negotiations.

2. The agreements resulting from the negotiations referred to in paragraph 1 will be subject to ratification or approval by the Contracting Parties in accordance with their own procedures.

#### *Article 33*

The Annex and Protocols to the Agreement shall form an integral part thereof.

#### *Article 34*

Either Contracting Party may denounce the Agreement by notifying the other Contracting Party. The Agreement shall cease to be in force twelve months after the date of such notification.

#### *Article 35*

The Agreement shall apply, on the one hand, to the territories to which the Treaty establishing the European Economic Community applies upon the terms laid down in that Treaty and, on the other, to the territory of the Republic of Austria.

#### *Article 36*

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

This Agreement will be approved by the Contracting Parties in accordance with their own procedures.

It shall enter into force on 1 January 1973, provided that the Contracting Parties have notified each other before that date that the procedures necessary to this end have been completed.

After this date the Agreement shall enter into force on the first day of the second month following such notification. The final date for such notification shall be 30 November 1973.

The provisions applicable on 1 April 1973 shall be applied upon the entry into force of this Agreement if it enters into force after that date.

Udfærdiget i Bruxelles, den toogtyvende juli nitten hundrede og tooghalvfjerds.

Geschehen zu Brüssel am zweiundzwanzigsten Juli neunzehnhundert-zweiundsiebzig.

Done at Brussels on this twenty-second day of July in the year one thousand nine hundred and seventy-two.

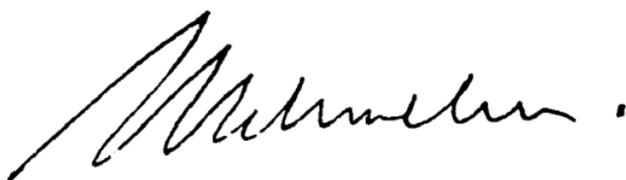
Fait à Bruxelles, le vingt-deux juillet mil neuf cent soixante-douze.

Fatto a Bruxelles, il ventidue luglio millenovecentosettantadue.

Gedaan te Brussel, de tweeëntwintigste juli negentienhonderdtweeën-zeventig.

Utfærdiget i Brussel, tjueandre juli nitten hundre og syttito.

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 Rådet for De Europeiske Fellesskap



Jean-François Deniau

E. P. Wilmanns

Für die Republik Österreich



## ANNEX

### List of products referred to in Article 2 of the Agreement

Brussels Nomenclature heading No	Description
ex 35.02	<p>Albumins, albuminates and other albumin derivatives:</p> <p>— Albumins:</p> <p>— other than those unfit or rendered unfit for human consumption:</p> <p>— Ovalbumin and lactalbumin:</p> <p>— dried (for example, in sheets, scales, flakes, powder):</p> <p>— other</p>
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues
ex 38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries, containing starch or starch derivatives
ex 38.19	Foundry core binders based on starch or dextrin
ex 38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, with a total sugar, starch or milk content of 30% or more
ex 39.06	Starch ethers and esters, water soluble
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)
57.01	True hemp ('cannabis sativa'), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)

# PROTOCOL No 1

## concerning the treatment applicable to certain products

### Section A

#### TREATMENT APPLICABLE TO IMPORTS INTO THE COMMUNITY OF CERTAIN PRODUCTS ORIGINATING IN AUSTRIA

##### *Article 1*

1. Without prejudice to the tariff reductions made under Article 1 of Protocol No 1 of the Interim Agreement between the European Economic Community and the Republic of Austria, signed this same day, customs duties on imports into the Community as originally constituted of products falling within Chapter 48 or 49 of the Common Customs Tariff excluding heading No 48.09 (building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders) shall be progressively abolished in accordance with the following timetable:

Timetable	Products falling within heading or subheading Nos 48.01 C II, 48.01 E, 48.07 B, 48.13 or 48.15 B  Rates of duty applicable — percentage	Other products  Percentage of basic duties applicable
1 January 1974	11	90
1 January 1975	10.5	85
1 January 1976	10	80
1 July 1977	8	65
1 January 1979	6	50
1 January 1980	6	50
1 January 1981	4	35
1 January 1982	4	35
1 January 1983	2	20
1 January 1984	0	0

2. Customs duties on imports into Ireland of products specified in paragraph 1 shall be progressively abolished in accordance with the following timetable:

Timetable	Percentage of basic duties applicable
1 April 1973	85
1 January 1974	70
1 January 1975	55
1 January 1976	40
1 July 1977	20
1 January 1979	15
1 January 1980	15
1 January 1981	10
1 January 1982	10
1 January 1983	5
1 January 1984	0

3. Notwithstanding Article 3 of the Agreement, Denmark, Norway and the United Kingdom shall apply the following customs duties to imports of products specified in paragraph 1 which originate in Austria:

Timetable	Products falling within heading or subheading Nos 48.01 C II, 48.01 E, 48.07 B, 48.13 or 48.15 B  Rates of duty applicable — percentage	Other products  Percentage of Common Customs Tariff duty applicable
1 April 1973	0	0
1 January 1974	3	25
1 January 1975	4.5	37.5
1 January 1976	6	50
1 July 1977	8	65
1 January 1979	6	50
1 January 1980	6	50
1 January 1981	4	35
1 January 1982	4	35
1 January 1983	2	20
1 January 1984	0	0

4. During the period from 1 January 1974 to 31 December 1983 Denmark, Norway and the United Kingdom shall be entitled to open each year, for imports of products originating in Austria, zero-duty tariff quotas the amounts of which, shown in Annex A for 1974, shall be equal to the average amount of imports between 1968 and 1971

raised cumulatively by four increases of 5%; after 1 January 1975 the amount of these tariff quotas shall be raised annually by 5%.

5. During the period from 1 January 1973 to 31 December 1982 Ireland shall be entitled to open each year, for imports of products originating in Austria and falling within headings Nos 48.01 to 48.07, zero-duty tariff quotas until 31 December 1980, and 2% duty tariff quotas subsequently, the amounts of which shall be equal to the average amount of imports between 1968 and 1971 raised annually by 5% between 1974 and 1976.

The amounts of these tariff quotas are shown in Annex B for 1973.

6. The expression 'the Community as originally constituted' means 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.

### Article 2

1. Without prejudice to the tariff reductions made under Article 2 of Protocol No 1 of the Interim Agreement between the European Economic Community and the Republic of Austria signed this same day, customs duties on imports into the Community as originally constituted and into Ireland of the products specified in paragraph 2 shall be progressively reduced to the following levels in accordance with the following timetable:

Timetable	Percentage of basic duties applicable
1 January 1974	90
1 January 1975	85
1 January 1976	75
1 January 1977	60
1 January 1978	40 with a maximum of 3% <i>ad valorem</i> (except subheading Nos 78.01 A II and 79.01 A)
1 January 1979	20
1 January 1980	0

On 1 April 1973 Ireland shall reduce its customs duties on imports to 95% of the basic duties applicable.

For tariff subheading Nos 78.01 A II and 79.01 A, listed in the table given in paragraph 2, the tariff reductions shall be made, as regards the

Community as originally constituted and notwithstanding Article 5 (3) of the Agreement, rounded to the second decimal place.

2. The products referred to in paragraph 1 are the following:

Common Customs Tariff heading No	Description
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: B. Regenerated textile fibres
56.02	Continuous filament for the manufacture of man-made fibres (discontinuous): B. Of regenerated textile fibres
ex 73.02	Ferro-alloys, excluding ferro-nickel and products covered by the ECSC Treaty
ex 73.15	Alloy steel and high-carbon steel in the forms mentioned in heading Nos 73.06 to 73.14, excluding products covered by the ECSC Treaty
76.01	Unwrought aluminium; aluminium waste and scrap: A. Unwrought
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap A. Unwrought: II. other
79.01	Unwrought zinc; zinc waste and scrap: A. Unwrought
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof
81.02	Molybdenum, unwrought or wrought, and articles thereof
81.03	Tantalum, unwrought or wrought, and articles thereof
81.04	Other base metals, unwrought or wrought, and articles thereof; cermet, unwrought or wrought, and articles thereof: B. Cadmium C. Cobalt: II. Wrought D. Chromium E. Germanium F. Hafnium (celtium) G. Manganese H. Niobium (columbium) IJ. Antimony K. Titanium L. Vanadium M. Uranium depleted in U 235 O. Zirconium P. Rhenium Q. Gallium; indium; thallium R. Cermet

### *Article 3*

Imports to which the tariff treatment provided for in Articles 1 and 2 applies, except unwrought lead other than bullion lead (falling within subheading No 78.01 A II of the Common Customs Tariff), shall be subjected to annual indicative ceilings above which the customs duties applicable in respect of third countries may be reintroduced in accordance with the following provisions:

- (a) Taking into account the Community's right to suspend application of ceilings for certain products, the ceilings fixed for 1973 are shown in Annex C. From 1 January 1974 the level of the ceilings shall be raised annually by 5%.

For products covered by this Protocol but not included in that Annex, the Community reserves the right to introduce ceilings of which the level will be equal to the average amount of imports into the Community over the last four years for which statistics are available, increased by 5%; for the following years, the levels of these ceilings shall be raised annually by 5%.

- (b) Should, for two successive years, imports of a product to a ceiling be less than 90% of the level fixed, the Community shall suspend the application of this ceiling.
- (c) In the event of short-term economic difficulties, the Community reserves the right, after consultation within the Joint Committee, to maintain for a year the level fixed for the preceding year.
- (d) On 1 December each year the Community shall notify the Joint Committee of the list of products subject to ceilings in the following year and of the levels of the ceilings.
- (e) Imports under the tariff quotas opened in accordance with Article 1 (4) and (5) shall also be set off against the ceiling levels fixed for the same products.
- (f) Notwithstanding Article 3 of the Agreement and Articles 1 and 2 of this Protocol, when a ceiling fixed for imports of a product covered by this Protocol is reached, Common Customs Tariff duties on imports of the product in question may be reimposed until the end of the calendar year.

In this event, prior to 1 July 1977:

- (i) Denmark, Norway and the United Kingdom shall reimpose customs duties as follows:

Years	Percentage of Common Customs Tariff duties applicable
1973	0
1974	40
1975	60
1976	80

- (ii) Ireland shall reimpose customs duties applicable to third countries.

The customs duties specified in Articles 1 and 2 of this Protocol shall be reintroduced on 1 January of the following year.

- (g) After 1 July 1977 the Contracting Parties shall examine within the Joint Committee the possibility of revising the percentage by which the levels of ceilings are raised, having regard to the trend of consumption and imports in the Community and to experience gained in applying this Article.
- (h) The ceilings shall be abolished at the end of the tariff dismantling periods provided for in Articles 1 and 2 of this Protocol.

## Section B

### TREATMENT APPLICABLE TO IMPORTS INTO AUSTRIA OF CERTAIN PRODUCTS ORIGINATING IN THE COMMUNITY

#### *Article 4*

1. Without prejudice to the tariff reductions made under Article 4 of Protocol No 1 to the Interim Agreement between the European Economic Community and the Republic of Austria signed this same

day, customs duties on imports into Austria of products originating in the Community as originally constituted and Ireland and falling within Chapter 48 or 49 of the Austrian Customs Tariff, but not including headings which appear in Annex D, shall be progressively abolished in accordance with the following timetable:

Timetable	Percentage of basic duties applicable
1 January 1974	90
1 January 1975	85
1 January 1976	80
1 July 1977	70
1 January 1978	60
1 January 1979	50
1 January 1980	50
1 January 1981	40
1 January 1982	30
1 January 1983	20
1 January 1984	0

With regard to Ireland, an initial reduction shall be made on 1 April 1973 to reduce the customs duties on imports to 95% of the basic duties applicable.

2. Notwithstanding Article 3 of the Agreement, Austria shall apply the following customs duties to imports of products specified in paragraph 1 originating in Denmark, Norway or the United Kingdom:

Timetable	Percentage of basic duties applicable
1 April 1973	0
1 January 1974	25
1 January 1975	37.5
1 January 1976	50
1 July 1977	65
1 January 1979	50
1 January 1980	50
1 January 1981	35
1 January 1982	35
1 January 1983	20
1 January 1984	0

3. In so far as Denmark, Norway and the United Kingdom exercise the right granted them under Article 1 (4) of this Protocol, Austria will open each year, for imports of products originating in those countries, zero-duty tariff quotas the levels of which are shown in Annex E. The levels of these quotas shall be equal to the average amount of imports between 1968 and 1971, raised cumulatively by four increases of 5%; after 1 January 1975 the levels of these tariff quotas shall be raised annually by 5%.

4. In so far as Ireland exercises the right granted it under Article 1 (5) of this Protocol, for imports of products originating in Ireland falling within heading Nos 48.01 to 48.07, Austria will open each year zero-duty tariff-quotas for the period from 1 January 1973 until 31 December 1980 and, thereafter until 31 December 1982, 2% tariff quotas, the levels of which are shown in Annex F.

#### *Article 5*

1. Notwithstanding the tariff reductions carried out under Article 5 of Protocol No 1 of the Interim Agreement between the European Economic Community and the Republic of Austria signed this same day, customs duties on imports into Austria of products originating in the Community as originally constituted and Ireland appearing in paragraph 2 shall be progressively abolished in accordance with the following timetable:

Timetable	Percentage of basic duties applicable
1 April 1973	90
1 January 1974	80
1 January 1975	70
1 January 1976	70
1 January 1977	60
1 January 1978	40
1 January 1979	20
1 January 1980	0

2. The products referred to in paragraph 1 are the following:

Austrian Customs Tariff heading No	Description
56.01 B 1	Viscose textile fibres, based on ammoniacal copper oxide and acetate (cellulose wool); textile fibres based on alginates or casein
56.02 B	Continuous filament tow for the manufacture of regenerated fibres (discontinuous)
ex 73.02	Ferro-alloys, excluding ferro-nickel and products covered by the ECSC Treaty
ex 73.15	Alloy steel and high-carbon steel in the forms mentioned in heading Nos 73.06 to 73.14, but not including products covered by the ECSC Treaty
76.01 A	Unwrought aluminium
78.01 A	Unwrought lead
79.01 A	Unwrought zinc
81.01 B	Tungsten (wolfram), unwrought or wrought, and articles thereof, but not including tungsten unwrought, in pigs, bars, cast or sintered rods, powder or pellets; tungsten waste and scrap
81.02 A	Molybdenum, unwrought, in pigs, bars, cast or sintered rods, powder or pellets
81.02 C	Other molybdenum, but not including molybdenum waste and scrap
81.04 A	Antimony, unwrought or wrought; antimony waste and scrap

#### *Article 6*

1. Imports to which the tariff treatment provided for in Articles 4 and 5 of this Protocol applies may be subjected to annual ceilings. The ceilings fixed for 1973 are shown in Annex G. From 1 January 1974 the level of the ceilings shall be raised annually by 5%.

For products covered by Articles 4 and 5 but not included in Annex G, Austria reserves the right to introduce ceilings of which the level will be equal to the average amount of imports into Austria over the last four years for which statistics are available, increased by 5%; for the following years, the levels of these ceilings shall be raised annually by 5%.

2. Should, for two successive years, imports of a product subject to a ceiling be less than 90% of the level fixed, Austria shall suspend the application of this ceiling.

3. In the event of short-term economic difficulties, Austria reserves the right, after consultation within the Joint Committee, to maintain for a year the level fixed for the preceding year.

4. Each year Austria shall notify the Joint Committee of the list of products subject to ceilings and of the levels of the ceilings.

5. Imports under the tariff quotas opened in accordance with Article 4 (3) of this Protocol shall be set off against the ceiling levels fixed for the same products.

6. Notwithstanding Article 3 of the Agreement and Articles 4 and 5 of this Protocol, when a ceiling fixed for imports of a product covered by Articles 4 and 5 is reached, Austrian Custom Tariff duties on imports of the product in question may be reimposed until the end of the calendar year.

However, in this event, prior to 1 July 1977, customs duties on imports from Denmark, Norway and the United Kingdom shall be reintroduced in accordance with the following timetable:

Timetable	Percentage of Austrian Customs Tariff duties applicable
1 January 1973	0
1 January 1974	40
1 January 1975	60
1 January 1976	80

The customs duties resulting from Articles 4 and 5 of this Protocol shall be reintroduced on 1 January of the following year.

7. After 1 July 1977 the Contracting Parties shall examine within the Joint Committee the possibility of revising the percentage by which the levels of ceilings are raised, having regard to the trend of consumption and imports in Austria and to experience gained in applying this Article.

8. As regards the products specified in Articles 4 and 5 of this Protocol, the ceilings shall be abolished at the end of the tariff-dismantling periods provided for in those Articles.

ANNEX A

List of tariff quotas for 1974

DENMARK, NORWAY, UNITED KINGDOM

Common Customs Tariff heading No	Description	Level (in metric tons)		
		Denmark	Norway	United Kingdom
Chapter 48	Paper and paperboard; Articles of paper pulp, of paper or of paperboard			
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:			
	C. Kraft paper and kraft board:			
	ex II. other, excluding kraft liner and kraft paper for large bags	57	4	5 002
	ex E. other:			
	— Bible paper (India paper), copying tissue; other printing paper and other writing paper, not containing mechanical wood pulp or in which mechanical wood pulp does not represent more than 5%	278	17	2 279
	— printing paper and writing paper, containing mechanical wood pulp, excluding copying tissue	5	1	797
	— other, excluding cellulose wadding, tissues, fluting paper for corrugated paperboard and sulphite paper for wrapping purposes	114	116	—
	— other paperboard	—	—	786
	— other paper	—	—	561
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:			
	B. other:			
	— Coated printing or writing paper	53	9	18 392
	— other	120	49	2 785
48.15	Other paper and paperboard, cut to size or shape:			
	B. other	763	1	3 222

Common Customs Tariff heading No	Description	Level (in metric tons)		
		Denmark	Norway	United Kingdom
ex Chapter 48	Other products of Chapter 48, excluding products of subheading No 48.01 A and heading 48.09	362	136	3 044
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans — subject to customs duties in the Common Customs Tariff (heading Nos 49.03, 49.05 A, 49.07 A, 49.07 C II, 49.08, 49.09, 49.10, 49.11 B)	36	43	178 249·00 <sup>(1)</sup>

(<sup>1</sup>) In sterling.

*ANNEX B*

**List of tariff quotas for 1973**

**IRELAND**

Common Customs Tariff heading No	Description	Level (in metric tons)
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets: B. Other: — Coated printing or writing paper — Other	180 67



*ANNEX D*

**List of tariff headings excluded from the tariff dismantling referred to in Article 4 (1)**

<b>Austrian Customs Tariff heading No</b>	<b>Description</b>
48.01 A 1 a	Straw paper
48.01 A 2 b	Filter paper
48.03 A	Genuine parchment or greaseproof paper
ex 48.07 A	Baryta photographic paper, not including blueprint paper
ex 48.07 D	Transfer paper
ex 48.07 F	Indigo paper
ex 48.07 K	Shellac paper, photographic paper, not sensitized
48.08	Filter blocks, slabs and plates, of paper pulp
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders (e.g. wood fibre panels)
48.11 C	Window transparencies of paper
ex 48.13	Indigo paper, cut to size
48.15 B	Filter paper, cut into round shape, or folded
48.21 C	Cards for Jacquard machines

ANNEX E

List of zero-duty tariff quotas for 1974

AUSTRIA

Austrian Customs Tariff heading No	Description	Level (in metric tons)		
		Denmark	Norway	United Kingdom
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets: A. Machine-made paper (except articles falling within subheading No 48.01 C below): — Printing paper and writing paper, not containing mechanical wood pulp — other B. Machine-made paperboard (except articles falling within subheading No 48.01 C below): 2. Paperboard made mechanically sheet by sheet (imitation hand-made paperboard)	13 3 570	21 1 967	25 1 064
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	1	5	1
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets	1	17	79
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets: A. Coated paper and paperboard, and chromo paper and paperboard	1	4	18
48.15	Other paper and paperboard, cut to size or shape: ex D. other (except writing paper in compendiums, boxes, etc.)	300	1	97
ex Chapter 48	Other products within Chapter 48, except heading No 48.09	1	4	354
ex Chapter 49	Products within Chapter 49, except heading Nos 49.01 and 49.02	500	726	2 735
		55	6	131

## ANNEX F

### List of Austrian tariff quotas in respect of Ireland

Austrian Customs Tariff heading No	Description	Level (in metric tons)
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets	1

*ANNEX G*

**List of ceilings laid down by Austria for 1973**

Austrian Customs Tariff heading No	Description	Level (in metric tons)
48.01	<p>Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:</p> <p>A. Machine-made paper (except articles falling within subheading No 48.01 C below):</p> <p style="padding-left: 20px;">— Printing paper and writing paper, not containing mechanical wood pulp</p> <p style="padding-left: 20px;">— other</p> <p>B. Machine-made paperboard (except articles falling within subheading No 48.01 C below):</p> <p style="padding-left: 20px;">2. Paperboard made mechanically sheet by sheet (imitation hand-made paperboard)</p>	<p>1 500</p> <p>14 000</p> <p>270</p>
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	850
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets	550
48.07	<p>Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:</p> <p>A. Coated paper and paperboard, and chromo paper and paperboard</p>	3 500
48.15	<p>Other paper and paperboard, cut to size or shape</p> <p>ex D. other (except writing paper in compendiums, boxes, etc.)</p>	2 000
73.15	Alloy steel and high-carbon steel in the forms mentioned in heading Nos 73.06 to 73.14	35 000 <sup>(1)</sup>
76.01	<p>Unwrought aluminium; aluminium waste and scrap:</p> <p>A. Unwrought aluminium</p>	1 350

<sup>(1)</sup> Including products covered by the ECSC Treaty.

## PROTOCOL No 2

concerning products subject to special arrangements to take account of differences in the cost of agricultural products incorporated therein

### *Article 1*

In order to take account of differences in the cost of the agricultural products incorporated in the goods specified in the tables annexed to this Protocol, the Agreement does not preclude:

- (i) the levying, upon import, of a variable component or fixed amount, or the application of internal price compensation measures;
- (ii) the application of measures adopted upon export.

### *Article 2*

1. For the products specified in the tables annexed to this Protocol the basic duties shall be:

- (a) for the Community as originally constituted: the duties actually applied on 1 January 1972;
- (b) for Denmark, Ireland, Norway and the United Kingdom:
  - (i) in respect of products covered by Regulation (EEC) No 1059/69:
    - for Ireland, on the one hand,
    - for Denmark, Norway and the United Kingdom, on the other hand, in respect of products not covered by the Convention establishing the European Free Trade Association:

the customs duties resulting from Article 47 of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland; the Joint Committee shall

be informed of these basic duties in good time and in any case before the first reduction provided for in paragraph 2;

(ii) in respect of the other products: the duties actually applied on 1 January 1972;

(c) for Austria: the duties shown in Table II annexed to this Protocol.

2. Without prejudice to the reductions made under Article 2 (2) of Protocol No 2 of the Interim Agreement between the European Economic Community and the Republic of Austria, the Contracting Parties shall apply on 1 January 1974 a duty reducing by 40% the difference between the basic duties defined in paragraph 1 and the duties applicable on 1 July 1977, appearing in the table annexed to this Protocol.

Thereafter, this difference shall again be reduced by 20% on each of the following dates:

1 January 1975,  
1 January 1976,  
1 July 1977.

With regard to trade between Denmark, Ireland, Norway and the United Kingdom, on the one hand, and Austria, on the other hand, an initial reduction of 20% in the difference referred to above shall be made on 1 April 1973.

However, if the duty applicable on 1 July 1977 is greater than the basic duty, the difference between these duties shall be reduced by 40% on 1 January 1974 and again reduced by 20% on each of the following dates:

1 January 1975,  
1 January 1976,  
1 July 1977.

3. Notwithstanding Article 5 (3) of the Agreement and subject to the application by the Community of Article 39 (5) of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland, as regards the specific duties or the specific part of the mixed duties of the customs tariff of the United Kingdom, paragraphs 1 and 2 shall be applied with rounding to the fourth decimal place for the products listed below:

United Kingdom Customs Tariff heading No	Description
22.06  ex 22.09	<p>Vermouths, and other wines of fresh grapes flavoured with aromatic extracts</p> <p>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:</p> <p>— Spirits other than rum, arrack, tafia, gin, whisky, vodka with an ethyl alcohol content of 45·2° or less, and plum, pear or cherry brandy, containing eggs or egg yolk and/or sugar (sucrose or invert sugar)</p>

4. For products falling within heading Nos 19.03, 22.06 and 35.01 B of the United Kingdom Customs Tariff and listed in Table I annexed to this Protocol, the United Kingdom may defer the first of the tariff reductions referred to in paragraph 2 until 1 July 1973.

### *Article 3*

1. This Protocol shall also apply to the alcoholic beverages of sub-heading No 22.09 C of the Common Customs Tariff not specified in Tables I and II annexed to this Protocol. The rules governing tariff reductions applicable to these products shall be decided by the Joint Committee.

When defining these rules or at a later date, the Joint Committee shall decide whether to include in this Protocol other products of Chapters 1 to 24 of the Brussels Nomenclature which are not subject to agricultural regulations in the territories of the Contracting Parties.

2. On this occasion the Joint Committee shall supplement, if necessary, Annexes II and III to Protocol No 3.

TABLE I

## European Economic Community

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
15.10	Fatty acids; acid oils from refining; fatty alcohols;  ex C. other fatty acids; acid oils from refining: —Products obtained from pine-wood, with a fatty acid content of 90% or more by weight	4.5%	0
17.04	Sugar confectionery, not containing cocoa:  A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances  B. Chewing gum  C. White chocolate  D. Other	21%	12%
18.06	Chocolate and other food preparations containing cocoa:  A. Cocoa powder, not otherwise sweetened than by the addition of sucrose  B. Ice-cream (not including ice-cream powder) and other ices  C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	10% + vc	vc
		12% + vc with max. of 27% + ads	vc
		12% + vc with max. of 27% + ads	vc

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
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>— in immediate packings of a net capacity of more than 500 g but of not more than 1 kg</p> <p>— 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>— in immediate packings of a net capacity of more than 500 g but of not more than 1 kg</p> <p>— other</p> <p>(b) more than 6.5% but less than 26%:</p> <p>1. in immediate packings of a net capacity of 500g or less</p> <p>2. other:</p> <p>— in immediate packings of a net capacity of more than 500 g but of not more than 1 kg</p> <p>— other</p>	<p>12% + vc with max. of 27% + ads</p> <p>19% + vc</p> <p>19% + vc</p> <p>12% + vc with max. of 27% + ads</p> <p>19% + vc</p> <p>19% + vc</p> <p>12% + vc</p> <p>19% + vc</p> <p>19% + vc</p>	<p>vc</p> <p>vc</p> <p>6% + vc</p> <p>vc</p> <p>vc</p> <p>6% + vc</p> <p>vc</p> <p>vc</p> <p>6% + vc</p>

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
18.06 ( <i>cont'd</i> )	(c) 26% or more: 1. in immediate packings of a net capacity of 500 g or less 2. other: — in immediate packings of a net capacity of more than 500 g but of not more than 1 kg — other	12% + vc  19% + vc 19% + vc	vc  vc 6% + vc
19.01	Malt extract	8% + vc	vc
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	11% + vc	vc
19.03	Macaroni, spaghetti and similar products	12% + vc	vc
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	10% + vc	vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	8% + vc	vc
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	7% + vc	vc
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit:		
	A. Crispbread	9% + vc with max. of 24% + adf	vc
	B. Matzos	6% + vc with max. of 20% + adf	vc
	C. Gluten bread for diabetics	14% + vc	vc
	D. Other	14% + vc	vc

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: A. Gingerbread and the like B. Other	13% + vc 13% + vc with max. of 30% + adf or 35% + ads	vc vc
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof: A. Roasted chicory and other roasted coffee substitutes: II. other B. Extracts, essences and concentrates of the products described under subheading A: II. Other	8% + vc  14% + vc	vc  vc
21.04	Sauces; mixed condiments and mixed seasonings: B. Other: — containing tomato — not specified	18% 18%	10% 6%
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: — containing tomato — not specified	18% 18%	10% 6%
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. bakers' yeasts B. Inactive natural yeasts: I. in tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less II. other	15% + vc  13% 8%	vc  4% 4%
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	13% + vc  13% + vc	vc  vc

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
21.07 (cont'd)	C. Ice-cream (not including ice-cream powder) and other ices	13% + vc	vc
	D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes	13% + vc	vc
	E. Cheese fondues	13% + vc with max. of 35 UA per 100 kg net weight	vc with max. of 25 UA per 100 kg net weight
	F. Other:		
	I. containing no milkfats or containing less than 1.5% by weight of such fats:		
	(a) containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		
	ex. 1. containing no starch or less than 5% by weight of starch:		
	— hydrolysates of proteins; autolysates of yeast	20%	6%
	2. containing by weight of starch 5% or more	13% + vc	vc
	(b) containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose)	13% + vc	vc
	(c) containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose)	13% + vc	vc
	(d) containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose)	13% + vc	vc
	(e) containing 50% or more but less than 85% by weight of sucrose (including invert sugar expressed as sucrose)	13% + vc	vc

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
21.07 (cont'd)	(f) containing 85% or more by weight of sucrose (including invert sugar expressed as sucrose)	13% + vc	vc
	II. containing 1.5% or more but less than 6% by weight of milkfats	13% + vc	vc
	III. containing 6% or more but less than 12% by weight of milkfats	13% + vc	vc
	IV. containing 12% or more but less than 18% by weight of milkfats	13% + vc	vc
	V. containing 18% or more but less than 26% by weight of milkfats	13% + vc	vc
	VI. containing 26% or more but less than 45% by weight of milkfats:		
	— in immediate packings of a net capacity of 1 kg or less	13% + vc	vc
	— other	13% + vc	6% + vc
	VII. containing 45% or more but less than 65% by weight of milkfats:		
	— in immediate packings of a net capacity of 1 kg or less	13% + vc	vc
	— other	13% + vc	6% + vc
	VIII. containing 65% or more but less than 85% by weight of milkfats:		
	— in immediate packings or a net capacity of 1 kg or less	13% + vc	vc
	— other	13% + vc	6% + vc
	IX. containing 85% or more by weight of milkfats:		
	— in immediate packings of a net capacity of 1 kg or less	13% + vc	vc
	— other	13% + vc	6% + vc

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
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: ex A. not containing milk or milkfats: — containing sugar (sucrose or invert sugar)	15%	0
	B. other	8% + vc	vc
22.03	Beer made from malt	24%	10%
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:		
	A. of an actual alcoholic strength of 18° or less, in containers containing:		
	I. 2 litres or less	17 UA/hl	0
	II. more than 2 litres	14 UA/hl	0
	B. of an actual alcoholic strength exceeding 18° but not exceeding 22°, in containers containing:		
	I. 2 litres or less	19 UA/hl	0
	II. more than 2 litres	16 UA/hl	0
	C. of an actual alcoholic strength exceeding 22°, in containers containing:		
	I. 2 litres or less	1.60 UA/hl per degree of alcohol	0
	II. more than 2 litres	+ 10 UA/hl 1.60 UA/hl per degree of alcohol	0
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:		
	ex V. other:		
	— containing eggs or egg yolks and/or sugar (sucrose or invert sugar), in containers containing:		
	(a) 2 litres or less	1.60 UA/hl per degree of alcohol	1 UA/hl per degree of alcohol
	(b) more than 2 litres	+ 10 UA/hl 1.60 UA/hl per degree of alcohol	+ 6 UA/hl 1 UA/hl per degree of alcohol

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: C. Polyhydric alcohols: II. Mannitol III. Sorbitol: (a) in aqueous solutions: 1. containing 2% or less by weight of mannitol, calculated on the sorbitol content 2. other (b) other: 1. containing 2% or less by weight of mannitol, calculated on the sorbitol content 2. other	12% + vc  12% + vc 9% + vc  12% + vc 9% + vc	8% + vc  6% + vc 6% + vc  6% + vc 6% + vc
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: — Methyl glucosides	14.4%	8%
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: ex A. Saturated acyclic monocarboxylic acids: — Esters of mannitol and esters of sorbitol  ex B. Unsaturated acyclic monocarboxylic acids: — Esters of mannitol and esters of sorbitol	from 8.8% to 18.4%  from 12% to 13.6%	8%  8%
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Acyclic polycarboxylic acids: ex V. other: — Itaconic acid and its salts and esters	10.4%	0
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides,		

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
29.16 (cont'd)	peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrated derivatives: A. Carboxylic acids with alcohol function: I. Lactic acid and its salts and esters IV. Citric acid and its salts and esters: (a) Citric acid (b) crude calcium citrate (c) other ex VIII. other: — glyceric, glycollic, saccharonic, isosaccharonic and heptasaccharic acids and their salts and esters	13.6%   15.2% 5.6% 16%  12%	0   0 0 0  8%
29.35	Heterocyclic compounds, nucleic acids: ex Q. other: — anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	10.4%	8%
29.43	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: B. Other	20%	8%
29.44	Antibiotics: A. Penicillins	16.8%	0
35.01	Casein, caseinates and other casein derivatives; casein glues: A. Casein: I. for the manufacture of regenerated textile fibres (a) II. for industrial uses other than the manufacture of foodstuffs or fodder (a): — with a water content of 50% or more by weight — other III. other	2%   5% 5% 14%	0   0 3% 12%

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
35.01 (cont'd)	B. Casein glues	13%	11%
	C. Other	10%	8%
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues:		
	A. Dextrins; soluble or roasted starches	14% + vc	vc
	B. Glues made from dextrin or from starch	13% + vc with max. of 18%	vc
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:		
	A. Prepared glues not elsewhere specified or included: ex II. other glues: — with a basis of sodium silicate emulsion	12.8%	0
	ex B. Products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg: — with a basis of sodium silicate emulsion	15.2%	0
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	13% + vc with max. of 20%	vc
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	12.8%	8%
	ex T. other: — products of sorbitol cracking	14.4%	8%

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
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): ex C. other: — adhesives with a basis of resin emulsions	from 12% to 18.4%	0
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn: ex B. other: — Dextran — not specified, excluding linoxyn	16% 16%	6% 8%

*Note:* The abbreviations vc, ads, adf appearing in this list mean 'variable component', 'additional duty on sugar', 'additional duty on flour'.

TABLE II

## Austria

Austrian Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
15.10	Fatty acids; acid oils from refining; fatty alcohols	exemption	exemption
17.04	Sugar confectionery, not containing cocoa	13% + vc	vc
18.06	Chocolate and other food preparations, containing cocoa	12% + vc	vc
19.01	Malt extract	8% + vc	vc
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	10% + vc	vc
19.03	Macaroni, spaghetti and similar products	5% + vc	vc
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	20% + vc	vc
19.05	Prepared foods obtained by swelling or roasting of cereals or cereal products; 'puffed rice', 'cornflakes' and similar products	8% + vc	vc
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	7% + vc	vc
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	11% + vc	vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	13% + vc	vc
ex 21.01	Roasted coffee substitutes and extracts, essences and concentrates thereof, excluding roasted chicory, not mixed with other substances or extracts, essences and concentrates thereof	14% + vc	vc
21.04	Sauces; mixed condiments and mixed seasonings	25% with min. of A.Sch. 430.— per 100 kg	13% with min. of A.Sch. 220.— per 100 kg
ex 21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations; except homogenized food preparations ready for consumption		

Austrian Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
ex 21.05 ( <i>cont'd</i> )	which, in dry extract form, contain more than 10% by weight of meat or meat offal	22% with min. of A.Sch. 400.— per 100 kg	6% with min. of A.Sch. 110.— per 100 kg
21.06 A 3	Natural yeasts, inactive	exemption	exemption
ex 21.07	Food preparations not elsewhere specified or included: — Cereals in grain or ear form, pre-cooked or otherwise prepared — Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked — Ice-cream (not including ice-cream powder) and other ices — Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes — other: — containing by weight not less than 1.5% of milkfats, not less than 5% of sucrose (including invert sugar expressed as sucrose) and not less than 5% of starch — hydrolysates of proteins; autolysates of yeast	13% + vc  13% + vc 13% + vc 13% + vc  13% + vc  30% with min. of A. Sch. 280.— per 100 kg	vc  vc vc vc  vc  14% with min. of A. Sch. 130.— per 100 kg
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, milkfats or sugar — other	8% + vc 22%	vc 0
22.03	Beer made from malt	10% + vc	vc
ex 29.04 D	Mannitol, sorbitol	exemption	exemption
ex 29.10 B	Methyl glucoside	exemption	exemption
ex 29.14 A 2 B2b H	Esters of mannitol and esters of sorbitol	exemption	exemption
ex 29.15 E		Itaconic acid, its salts and esters	exemption
29.16 C	Citric acid	A.Sch. 14.— per 100 kg	0

Austrian Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
ex 29.16 D	Lactic acid	12.6%	0
ex 29.16 I	Salts and esters of citric acid and of lactic acid	exemption	exemption
ex 29.16 I	Glyceric, glycollic, saccharic, isosaccharic and heptasaccharic acids and their salts and esters	exemption	exemption
ex 29.35 B	Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	exemption	exemption
29.43 A	Laevulose (fruit sugar)	5% + vc	0
ex 29.43 B	Sorbose, its salts and esters	exemption	exemption
ex 29.44 A	Penicillins	20%	0
35.01	Casein, caseinates and other casein derivatives; casein glues	10% + vc	0
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:		
	ex A. Prepared glues not elsewhere specified or included, with a basis of sodium silicate emulsion	28.8%	0
	ex B. Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg, with a basis of sodium silicate emulsion	31.8%	0
ex 38.19 C 2	Foundry core binders, excluding foundry core binders based on starch or dextrin	16%	8%
ex 38.19 L	Products of sorbitol cracking:		
	1. in individual packages containing not more than 5 kg	13%	8%
	2. other	10%	8%
ex 39.02 D	Adhesives with a basis of resin emulsions:		
	1. of polyvinyl chloride and its copolymerization products, whether or not containing plasticizers, filling materials, colouring matter and the like	18%	0
	2. of other plastic materials of this heading No	exemption	exemption
ex 39.06 C	Other high polymers, artificial resins and artificial plastic materials, excluding starch ethers and esters, water soluble:		

Austrian Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
ex 39.06 C (cont'd)	1. Blocks, tubes, flexible tubing, sticks, rods, shapes, plates, foil, film and strips:		
	(a) printed or stamped	24.4%	8%
	(b) other	21.2%	8%
	2. In other forms:		
	(a) Locust-bean kernel and guar-seed meal, etherified and esterified	exemption	exemption
	(b) other:		
— dextran	8%	6%	
— other	8%	8%	

## PROTOCOL No 3

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, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. 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 referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Austria;
2. products originating in Austria:
  - (a) products wholly obtained in Austria,
  - (b) products obtained in Austria in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

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

### *Article 2*

1. Inasmuch as trade between the Community and Finland, Iceland, Portugal, Sweden and Switzerland and between Austria and the latter five countries and also between each of those five countries themselves is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

- A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in any of those five countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:
- (a) only products originating in any of those five countries or in the Community or in Austria have been used in the course of the working or processing,
  - (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;
- B. products originating in Austria: those products referred to in Article 1 (2) which, after being exported from Austria, have undergone no working or processing in any one of those five countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or 2 (b) of this Protocol contained in the agreements referred to above, provided that:
- (a) only products originating in any one of those five countries or in the Community or in Austria have been used in the course of the working or processing,
  - (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.
2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to therein are used in a

proportion not exceeding in total value 5% of the value of the products obtained and imported into Austria or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Austria in the first place to lose their status of products originating in the Community or in Austria had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it undergoes only the working or processing provided for in Article 5 (3).

### *Article 3*

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Austria respectively unless the value of the products worked or processed originating in the Community or in Austria represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

### *Article 4*

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

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);

- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

#### *Article 5*

1. For the purpose of implementing 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 tariff heading other than that covering each of the products worked or processed, except, however, working or processing specified in List A, where the special provisions of that list apply;

(b) working or processing specified in List B.

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

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff 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 still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of tariff 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 packing 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 packing 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 mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Austria;
- (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 6*

1. Where the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in Austria 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 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.

This Article also applies for the implementation of Articles 2 and 3.

2. Where Articles 2 and 3 apply, 'added value acquired' shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

#### *Article 7*

Goods originating in Austria or in the Community and constituting one single shipment which is not split up may be transported through territory other than that of the Community, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, 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, that the goods have remained under the surveillance of the Customs authorities in the country of transit or of warehousing, that they have not entered into the 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 preserve them in good condition.

### Title II

#### ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

#### *Article 8*

1. Originating products within the meaning of Article 1 of this Protocol shall, on import into the Community or into Austria, benefit from the provisions of the Agreement upon submission of an A.O.S.I movement certificate, a specimen of which is given in Annex V to this Protocol, issued by the Customs authorities of Austria or of the Member States of the Community.

2. Where Article 2 and, where appropriate, Article 3 are applied, A.W.1 movement certificates, a specimen of which is given in Annex VI to this Protocol, shall be used. They shall be issued by the Customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2, upon presentation of the movement certificates issued previously.

3. In order that the Customs authorities may satisfy themselves as to the conditions in which the goods have been kept in the territory of each of the countries concerned in cases where they have not been placed in a bonded warehouse and are to be re-exported in the same state, the movement certificates issued earlier and presented on importation of the goods shall, at the request of the holder of the goods, be duly endorsed at the time of importation and thereafter every six months by the said authorities.

4. The Customs authorities of Austria and of the Member States of the Community shall be authorized to issue the movement certificates specified in the agreements referred to in Article 2 under the conditions laid down in those agreements provided that the goods covered by the certificates are in the territory of Austria or of the Community. A specimen of the certificate to be used is given in Annex VI to this Protocol.

5. Where the term 'movement certificate' or 'movement certificates' is used in this Protocol and it is not specified whether the certificate or certificates concerned are of the type described in paragraph 1 or of the type described in paragraph 2, the relevant provisions shall apply equally to both types of certificate.

#### *Article 9*

A movement certificate shall be issued only on application having been made in writing by the exporter, on the form prescribed for this purpose.

#### *Article 10*

1. A movement certificate 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.

In exceptional circumstances a movement certificate 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.

A movement certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

2. A movement certificate issued under the conditions laid down in Article 8 (2) or (4) must bear references to the movement certificate or certificates issued earlier upon presentation of which it is issued.

3. Applications for movement certificates and for certificates referred to in paragraph 2, upon presentation of which new certificates are issued, must be preserved for at least two years by the Customs authorities of the exporting country.

#### *Article 11*

1. A movement certificate must be submitted, within four 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.

2. A movement certificate which is submitted to the Customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of *force majeure* or exceptional circumstances.

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.

3. Movement certificates, whether or not endorsed in the conditions laid down in Article 8 (3), shall be preserved by the Customs authorities

of the importing State in accordance with the rules in force in that State.

#### *Article 12*

Movement certificates shall be made out on the appropriate form, specimens of which are given in Annexes V and VI to this Protocol, 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 they are handwritten, they shall be completed in ink in printscript.

Each certificate shall measure 210 x 297 mm. The paper used must be white sized writing paper not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The Member States of the Community and Austria 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 by which it can be identified.

#### *Article 13*

Movement certificates 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 14*

1. The Community and Austria shall admit goods sent as small packages to private persons or forming part of travellers' personal luggage as originating products benefiting from the Agreement without requiring the production of a movement certificate, 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.

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

#### *Article 15*

1. Goods sent from the Community or from Austria for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation into Austria 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 Austria 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 Austria 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 Austria or in the Community;
- (c) the goods have been consigned during the exhibition or immediately thereafter to Austria 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 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 16*

In order to ensure the proper application of the provisions of this Title, the Member States of the Community and Austria shall assist each other, through their respective Customs administrations, in checking the authenticity and accuracy of movement certificates, including those issued under Article 8 (4).

The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Austria.

#### *Article 17*

Penalties shall be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate enabling goods to be accepted as eligible for preferential treatment.

### Title III

#### FINAL PROVISIONS

#### *Article 18*

The Community and Austria shall take any measures necessary to enable movement certificates to be submitted, in accordance with Article 13 of this Protocol, as from 1 April 1973.

### *Article 19*

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

### *Article 20*

The explanatory notes, Lists A, B and C, and the specimens of movement certificates shall form an integral part of this Protocol.

### *Article 21*

Goods which conform to the provisions of Title I and which, on 1 April 1973, are either being transported or being held in the Community or in Austria in temporary storage, 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 of that date — to the Customs authorities of the importing State of a movement certificate, drawn up retroactively by the competent authorities of the exporting State, and of any documents that provide supporting evidence of the conditions of transport.

### *Article 22*

The Contracting Parties undertake to introduce any measures necessary to ensure that the movement certificates which the Customs authorities of the Member States of the Community and of Austria are authorized to issue in pursuance of the agreements referred to in Article 2 are issued under the conditions laid down by those agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the agreements referred to in Article 2 and the places in which they have been held.

### *Article 23*

1. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in the Community or in Austria in respect of products used in manufacture which do not originate in the Community, Austria or the countries specified in Article 2 of this Protocol, as from the date on which the duty applicable to originating products of the same kind has been reduced in the Community and in Austria to 40% of the basic duty.

2. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Denmark, Norway or the United Kingdom in respect of products imported and used in the manufacture of goods for which a movement certificate is issued by the Customs authorities of any of these three countries for the purpose of benefiting in Austria from the tariff provisions in force in Austria and covered by Article 3 (1) of the Agreement. This rule does not, however, apply where the products used are those referred to in Article 25 (1) of this Protocol.

3. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Austria in respect of imported products used in the manufacture of goods for which a movement certificate is issued by the Customs authorities of Austria for the purpose of benefiting in Denmark, Norway or the United Kingdom from the tariff provisions in force in these three countries and covered by Article 3 (1) of the Agreement. This rule does not, however, apply where the products used are those referred to in Article 25 (1) of this Protocol.

4. In this and the following articles, the term 'customs duties' also means charges having an effect equivalent to customs duties.

#### *Article 24*

1. Movement certificates may, where appropriate, be required to indicate that the products to which they relate have acquired the status of originating products and have undergone any additional processing solely in Austria or in Denmark, Norway, the United Kingdom or the other five countries specified in Article 2 of this Protocol until the date from which the customs duties applicable to the said products are reduced to 0% of the basic duty.

2. In other cases, they may, where appropriate, be required to indicate the added value acquired in each of the following territories:

- (i) the Community as originally constituted,
- (ii) Ireland,
- (iii) Denmark, Norway, the United Kingdom,
- (iv) Austria,
- (v) each of the five countries specified in Article 2 of this Protocol.

### *Article 25*

1. On importation into Austria or into Denmark, Norway or the United Kingdom, the tariff provisions in force in Austria or in those three countries and covered by Article 3 (1) of the Agreement may benefit only those products for which a movement certificate has been issued indicating that they have acquired the status of originating products and undergone any additional processing solely in Austria or in the three countries referred to above or in the other five countries specified in Article 2 of this Protocol.

2. In any cases other than those referred to in paragraph 2, Austria or the Community may adopt transitional provisions for the purpose of not levying the duties provided for in Article 3 (2) of the Agreement on the value corresponding to the value of the products originating in Austria or in the Community which have been worked or processed to obtain other products fulfilling the conditions laid down in this Protocol and which are subsequently imported into Austria or into the Community.

### *Article 26*

The Contracting parties shall take any measures necessary for the conclusion of arrangements with Finland, Iceland, Portugal, Sweden and Switzerland enabling this Protocol to be applied.

### *Article 27*

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Austria applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Austria and the five countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

### *Article 28*

The Joint Committee may decide to amend the provisions of Title I, Article 5 (3), of Title II, of Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI to this Protocol. It shall, in particular, be authorized to take any measures necessary to adapt them to the particular requirements of specific goods or certain forms of transport.

## *ANNEX I*

### **Explanatory Notes**

#### *Note 1 — Article 1*

The terms 'the Community' or 'Austria' shall also cover the territorial waters of the Member States of the Community or of Austria 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 — Articles 1, 2 and 3*

In order to determine whether goods originate in a Member State or in Austria or in one of the countries specified in Article 2, 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 2 and 5*

For the purpose of implementing Article 2, paragraph 1 (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. Where the products obtained appear in List A, the percentage rule therefore constitutes a criterion additional to that of change of tariff heading for any non-originating product used. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

#### *Note 4 — Articles 1, 2 and 3*

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 4 (f)*

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

- (a) which are registered or recorded in a Member State of the Community or in Austria;
- (b) which sail under the flag of a Member State of the Community or of Austria;
- (c) which are at least 50% owned by nationals of Member States of the Community or of Austria or by a company with its head office in one of those 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 the Member States of the Community or of Austria, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
- (d) of which the captain and officers are all nationals of the Member States of the Community or of Austria;
- (e) of which at least 75% of the crew are nationals of the Member States of the Community or of Austria.

*Note 6 — Article 6*

'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.

*Note 7 — Article 8*

The Customs authorities which endorse movement certificates in accordance with the conditions laid down in Article 8 (3) have the right to undertake verification of the goods in accordance with the laws and regulations in force in the State concerned.

*Note 8 — Article 10*

Where a movement certificate relates to goods originally imported from a Member State of the Community or from Austria, and re-exported in the same state, the new certificates issued by the re-exporting State must, without prejudice to the provisions of Article 24, show in which State the original movement certificate was issued. Where the goods have not been placed in a bonded warehouse, the certificates must also show that the endorsements provided for in Article 8 (3) have duly been made.

*Note 9 — Articles 16 and 22*

Where a movement certificate has been issued under the conditions laid down in Article 8 (2) or (4) and relates to goods re-exported in the same state, the Customs authorities of the country of destination must be able to obtain, by means of administrative cooperation, true copies of the movement certificate or certificates issued previously relating to those goods.

*Note 10 — Articles 23 and 25*

'Tariff provisions in force' shall mean the duty applied on 1 January 1973 in Denmark, Norway, the United Kingdom or Austria to the products referred to in Article 25 (1) or the duty which, in accordance with the provisions of the Agreement, will be subsequently applied to the said products whenever this duty is lower than that applied to other products originating in the Community or in Austria.

*Note 11 — Article 23*

'Drawback or remission of any kind granted from customs duties' shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, this repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

*Note 12 — Articles 24 and 25*

Article 24 (1) and Article 25 (1) shall mean, in particular, that application has not been made:

- (i) either of the provisions of the last sentence of Article 1 (2) (b) for products of the Community as originally constituted and of Ireland that have been worked or processed in Austria;
- (ii) or of any provisions corresponding to this sentence contained in the agreements referred to in Article 2 for products of the Community as originally constituted and of Ireland that are worked or processed in any of the five countries.

*Note 13 — Article 25*

Where originating products not fulfilling the conditions laid down in Article 25 (1) are imported into Denmark, Norway or the United Kingdom, the duty which serves as a basis for the tariff reductions provided for in Article 3 (2) of the Agreement is that actually applied on 1 January 1972 by the importing country in respect of third countries.

## 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 product undergoing such operations, or conferring this status only subject to certain conditions**

Customs Tariff heading No	Products obtained  Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
ex 17.04	Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g	Manufacture from products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
19.01	Malt extract	Manufacture from products of heading No 11.07	

19.02	Preparations of flour meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	Manufacture from cereals and derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from potato starch	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn-flakes and similar products)	Manufacture from any product other than of Chapter 17 (1) or in which the value of 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	
ex 21.05	Soups and broths, in liquid, solid or powder form	Manufacture from products of heading No 20.02	

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

Customs Tariff heading No	Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
		Description		
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, not containing milk or milkfats, containing sugar (sucrose or invert sugar); other	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	
ex 22.09		Spirits excluding rum, arrack, tafia, gin, whisky, vodka with an ethyl alcohol content of 45.2 or less and plum, pear or cherry brandy, containing eggs or egg yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 28.13		Hydrobromic acid	Manufacture from products of heading No 28.01(2)	
ex 28.19		Zinc oxide	Manufacture from products of heading No 79.01	
28.27		Lead oxides; red lead and orange lead	Manufacture from products of heading No 78.01	
ex 28.28		Lithium hydroxide	Manufacture from products of heading No 28.42(2)	
ex 28.29		Lithium fluoride	Manufacture from products of heading No 28.28 or 28.42(2)	
ex 28.30		Lithium chloride	Manufacture from products of heading No 28.28 or 28.42(2)	
ex 28.33		Bromides	Manufacture from products of heading No 28.01 or 28.13(2)	

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
ex 28.42	Lithium carbonate	Manufacture from products of heading No 28.28(2)	
ex 29.02	Organic bromides	Manufacture from products of heading No 28.01 or 28.13(2)	
ex 29.02	Trichlorodi (chloro-phenyl) ethane		Transformation of ethanol into chloral and condensation of chloral with monochlorobenzene(2)
ex 29.35	Pyridine; alphapicoline; betapicoline; gammapicoline		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 29.35	Vinylpyridine		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 29.38	Nicotinic acid		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 the present chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05(2)	
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(2)	

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

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

Customs Tariff heading No	Products obtained	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
	Description		
33.02	Terpenic by-products of the deterpenation of essential oils	Manufacture from products of heading No 33.01(1)	
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Manufacture from products of heading No 33.01(1)	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No 37.02(1)	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01(1)	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02(1)	
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
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.18	Composite solvents and thinners for varnishes and similar products	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, excluding: — Fusel oil and Dippel's oil; — Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids; — Sulphonaphthenic acids and	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.

Customs Tariff heading No	Products obtained	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
	Description		
ex 38.19 ( <i>cont'd</i> )	<p>their non-water-soluble salts; esters of sulphonaphthenic acids;</p> <ul style="list-style-type: none"> <li>— Petroleum sulphonates, exclud- ing petroleum sulphonates of alkali metals, of ammonium or of ethanalamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts;</li> <li>— Mixed alkylbenzenes and mixed alkylnaphthalenes;</li> <li>— Ion exchangers;</li> <li>— Catalysts;</li> <li>— Getters for vacuum tubes;</li> <li>— Refractory cements or mortars and similar preparations;</li> <li>— Alkaline iron oxide for the purification of gas;</li> <li>— Carbon (excluding that in arti- ficial graphite of heading No 38.01) of metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures</li> </ul>		
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 unvul- canized natural or synthetic rub- ber, other than smoked sheets and crepe sheets of heading No 40.01		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

41.08	<p>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          Patent leather and imitation patent leather; metallized leather</p>	<p>Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) (1)</p>	<p>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</p>
43.03	Articles of furskin		
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 Manufacture from paper pulp
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

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

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp
48.16	Boxes, bags and other packing containers, of paper or paperboard		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04(1)	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 or 50.02
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, neither carded nor combed
50.06(1)	Yarn spun from noil silk, not put up for retail sale		Manufacture from products of heading No 50.03, neither carded nor combed
50.07(1)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of heading No 50.01 or 50.02 or from products of heading No 50.03, neither carded nor combed
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
50.09(2)	Woven fabrics of silk or of waste silk other than noil		Manufacture from products of heading No 50.02 or 50.03
50.10(2)	Woven fabrics of noil silk		Manufacture from products of heading No 50.02 or 50.03

51.01(1)	Yarn of man-made fibres (continuous), not put up for retail sale	Manufacture from chemical products or textile pulp
51.02(1)	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials	Manufacture from chemical products or textile pulp
51.03(1)	Yarn of man-made fibres (continuous), put up for retail sale	Manufacture from chemical products or textile pulp
51.04(2)	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02	Manufacture from chemical products or textile pulp
52.01(1)	Metallized yarn, being textile yarn spun with metal or covered with metal by any process	Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

- (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:
- 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;
  - 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.

Customs Tariff heading No	Products obtained	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
52.02(2)	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
53.06(1)	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07 (1)	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
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 52.02 or from raw horsehair of heading No 05.03
53.10 (1)	Yarn of sheep's or lambs' wool, of horse hair 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 from products of heading No 54.01 or 54.02, neither carded nor combed
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
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

- (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 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.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
56.04	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 or from other raw textile bast fibres of heading No 57.03
57.07 (1)	Yarn of other vegetable textile fibres		Manufacture from raw vegetable textile fibres of heading No 57.02 or 57.04
57.08	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

57.09 (2)	Woven fabrics of true hemp	Manufacture from products of heading No 57.01
57.10 (2)	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03	Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03
57.11 (2)	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 (3)	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

- (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 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.
- (3) 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
Customs Tariff heading No	Description		
58.02(1)	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' 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 (1)	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
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 yard (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

58.09 (1)	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	Manufacture from materials of 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 the 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
59.03 (1)	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated	Manufacture either from natural fibres or from chemical products or textile pulp
59.04 (1)	Twine, cordage, ropes and cables, plaited or not	Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.05 (1)	Nets and netting made of twine, cordage or rope, and made-up fishing nets of yarn, twine, cordage or rope	Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.06 (1)	Other articles made from yarn, twine, cordage, rope or cables, other than textile fibres 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

(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.

Customs Tariff heading No	Products obtained  Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
59.07	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from yarn
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from yarn
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil		Manufacture from yarn
59.10 <sup>(1)</sup>	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture either from yarn or from textile fibres
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 <sup>(1)</sup>	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	Manufacture from single yarn
59.15 <sup>(1)</sup>	Textile hose-piping 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 <sup>(1)</sup>	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 <sup>(1)</sup>	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	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 <sup>(1)</sup>

(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
Customs Tariff heading No	Description		
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.03	Stockings, understockings, socks, anklesocks, sockettes and the like, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.04	Undergarments, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)

61.01	Men's and boys' outer garments	Manufacture from yarn (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, not embroidered	Manufacture from yarn (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)
61.03	Men's and boys' undergarments, including collars, shirt fronts and cuffs	Manufacture from yarn (1) (2)
61.04	Women's, girls' and infants' undergarments	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)

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

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

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

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, 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)
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 (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn (2) (3)
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 (2) (3)
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from single unbleached yarn (2) (3)
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 sole or to other sole components, but without outer soles, of any material except metal	
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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

(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 textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
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	
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	
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)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>(1)</sup>
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 for 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	
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

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

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
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 thereof, of copper; hollow bars, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)

74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
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.

Customs Tariff heading No	Products obtained  Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
74.18	Other articles of a kind commonly used for domestic purposes, sani- tary 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	Electroplating 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; alu- minium 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 strips, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.05	Aluminium powders and flakes	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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 liquefied gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

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

Customs Tariff heading No	Products obtained	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
	Description		
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.11	Containers of aluminium for compressed or liquefied gas		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.14	Expanded metal, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

77.03	and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars, of magnesium 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	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 1.7 kg/m <sup>2</sup> ; lead powders and flakes	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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

Customs Tariff heading No	Products obtained	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
	Description		
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 <sup>2</sup> ; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screwdriving), including dies for		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)

	wire drawing, extrusion dies for metal, and rock-drilling bits	
82.06	Knives and cutting blades, for machines or for mechanical appliances	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product <sup>(1)</sup>
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 <sup>(2)</sup>
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 <sup>(3)</sup> used are originating products
ex 84.41	Sewing machines, including furniture for sewing machines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts <sup>(3)</sup> used

(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) These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1977.

(3) 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 6 of this Protocol determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
84.41 (cont'd)			for the assembly of the head (motor excluded) are originating products, and
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		(b) the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product
			Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that:
			(a) at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products, and
			(b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product <sup>(2)</sup>
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that:
			(a) at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products, and
			(b) the value of the non-originating transistors used does not

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)		exceed 3% of the value of the finished product (2)
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		Working, processing or assembly in which the value of the non-originating material and parts used does not exceed 40% of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading No 90.05, 90.07, 90.08, 90.12 or 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product

- (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 6 of this Protocol determining:
    - (i) the value of imported products,
    - (ii) the value of products of undetermined origin.
- (2) This percentage is not cumulative with the 40%.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
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 <sup>(1)</sup> 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 <sup>(1)</sup> 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 <sup>(1)</sup> 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 <sup>(1)</sup> 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 <sup>(1)</sup> used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
91.04	Other clocks	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> 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 <sup>(1)</sup> used are originating products

- <sup>(1)</sup> In determining the value of products, materials and parts, the following must be taken into account:
- (a) in respect of originating products, materials and parts, the first verifiable price paid, 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 6 of this Protocol determining:
    - (i) the value of imported products,
    - (ii) the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
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: <ul style="list-style-type: none"> <li>(a) at least 50% in value of the materials and parts (1) used are originating products, and</li> <li>(b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product (2)</li> </ul>
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
ex 98.15	Vacuum flasks and other vacuum vessels	Manufacture from products of heading No 70.12

- (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 6 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%.

## 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 confers the status of originating products
Customs Tariff heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 and in boilers and radiators of heading No 73.37 does not make such products lose their status of originating products, provided that the value of these products, parts and pieces does not exceed 5% 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 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
Chapters 28 to 37	Products of the chemical and allied industries	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product

ex Chapter 38	Miscellaneous chemical products with the exception of refined tall oil	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product
ex 40.01	Slabs of crepe rubber for soles	Lamination of crepe sheets of natural rubber
ex 40.07	Rubber thread and cord, textile-covered	Manufacture from rubber thread or cord
ex 41.01	Sheep- and lamb-skins without the wool	Removing wool from sheep- and lamb-skins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather, except leather of heading Nos 41.06 to 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheep- and lamb-skin leather, except leather of heading Nos 41.06 to 41.08	Retanning of sheep- and lamb-skin leather, not further prepared than tanned
ex 41.04	Retanned goat- and kid-skin leather, except leather of heading Nos 41.06 to 41.08	Retanning of goat- and kid-skin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, except leather of heading Nos 41.06 to 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
ex 50.09 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

Finished products		Working or processing that confers the status of originating products
Customs Tariff heading No	Description	
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
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
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled silver
ex 71.07	Gold, including platinum-plated gold, semi-manufactured	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
ex 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys

ex 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver
ex 71.09	Platinum and other metals of the platinum group, semi-manufactured	Rolling, drawing, beating or grinding of unwrought platinum or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or other metals of the platinum group
ex 71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal
ex 73.15	Alloy steel and high-carbon steel: — in the forms mentioned in heading Nos 73.07 to 73.13 — in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 74.01	Unrefined copper (blister copper and other)	Smelting of copper matte
ex 74.01	Refined copper	Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap
ex 74.01	Copper alloy	Fusion and thermal treatment of refined copper, copper waste or scrap
ex 75.01	Unwrought nickel (excluding electroplating anodes of heading No 75.05)	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 of which does not exceed 50% of the value of the finished product
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

Finished products		Working or processing that confers the status of originating products
Customs Tariff heading No	Description	
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 therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
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: (a) at least 50% of the materials and parts (1) used for assembly of the head (motor excluded) are originating products, and (b) the thread tension, crochet and zigzag mechanisms are originating products

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
ex 95.01	Articles of tortoise-shell	Manufacture from worked tortoise-shell
ex 95.02	Articles of mother of pearl	Manufacture from worked mother of pearl
ex 95.03	Articles of ivory	Manufacture from worked ivory
ex 95.04	Articles of bone (excluding whalebone)	Manufacture from worked bone (excluding whalebone)
ex 95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material
ex 95.06	Articles of vegetable carving material (for example, corozo)	Manufacture from worked vegetable carving material (for example, corozo)
ex 95.07	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	Manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

- (1) In determining the value of materials and parts, the following must be taken into account:
- (a) in respect of originating materials and parts, the first verifiable price paid, or the price which would be 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 other materials and parts, the provisions of Article 6 of this Protocol determining:
    - (i) the value of imported products,
    - (ii) the value of products of undetermined origin.

## ANNEX IV

### LIST C

#### List of products excluded from the scope of this Protocol

Customs Tariff heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27 of which more than 65 % by volume distills at a temperature of up to 250 C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	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



## EEC – AUSTRIA AGREEMENT

Exporter (Name, full address, country)			<b>A. OS. 1 No A.000.000</b>		
Consignee (Name, full address, country) (Optional information)			<b>Certificat de circulation des marchandises</b> <b>Warenverkehrsbescheinigung</b> <b>Certificato per la circolazione delle merci</b> <b>Certificaat inzake goederenverkeer</b> <b>Movement certificate</b> <b>Varecertifikat</b> <b>Varesertifikat</b>		
Initial means of transport (Kind, number or name) (Optional information)			Country of destination (?)		
Intended route (Optional information)			For official use		
Serial number	Packages (*)		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			

Total number of packages .....  
and total quantities ..... } (in words)

Remarks:

Customs endorsement:

**CERTIFIED DECLARATION**

Export document <sup>(1)</sup>:

Form ..... No .....

Issuing country:

Customs office:

.....

.....  
(Signature)

Official  
stamp

**DECLARATION BY THE EXPORTER**

I, the undersigned, declare that the goods described above  
situated in ..... <sup>(4)</sup> meet the conditions  
required for the issue of this certificate <sup>(4)</sup>

Place and date of signature .....

.....  
(Signature)

Consignment dated ..... No .....  
(Optional)

(1) Insert either "the European Economic Community" or "Austria".

(2) For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.

(3) Complete only where the regulations of the exporting country require.

(4) Insert "Austria" or "the Community" (if the certificate is applied for in a Member State of the Community).

(5) See the notes overleaf.

**REQUEST FOR VERIFICATION**

The undersigned Customs official requests verification of the authenticity and accuracy of this certificate.

Place and date of signature

.....

Official  
stamp

.....  
(Official's signature)

**RESULT OF VERIFICATION**

Verification carried out by the undersigned Customs official shows that this movement certificate:

1. was issued by the Customs office indicated and that the information contained therein is accurate <sup>(1)</sup>;
2. does not meet the requirements as to authenticity and accuracy (see notes appended) <sup>(1)</sup>.

Place and date of signature

.....

Official  
stamp

.....  
(Official's signature)

<sup>(1)</sup> Delete where not applicable

### I. Goods for which A. OS. 1 movement certificates may be issued

The provisions of this part of the notes will be drawn up by each of the Contracting Parties in accordance with the rules of the Protocol.

#### II. Scope of A. OS. 1 movement certificates

Goods originating in Austria or in the Community and constituting one single shipment which is not split up may be transported through territory other than that of the Community, or of Austria, Finland, Iceland, Portugal, Switzerland or Sweden, 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, that the goods have remained under the surveillance of the Customs authorities in the country of transit or of warehousing, that they have not entered into the 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 preserve them in good condition.

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 insert a reference to the transport document in the part of the certificate reserved for the declaration by the exporter. The exporter or carrier is also advised to enter the serial number of the A.OS.1 certificate on the relevant transport document.

#### IV. Effect of A. OS. 1 movement certificates

When correctly used, A.OS.1 movement certificates enable the goods described therein to benefit in the importing country from the provisions of the Agreement.

The Customs authorities of the importing country may, if they consider it to be necessary, require submission of other supporting documentary evidence, in particular the relevant transport document.

### III. Rules for completing A. OS. 1 movement certificates

1. A.OS.1 movement certificates must be completed 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.
2. If A.OS.1 movement certificates are handwritten, they must be completed in ink in printscript. 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.
3. Each item on A.OS.1 movement certificates must be preceded by a serial number. A horizontal line must be drawn immediately below the

### V. Time-limit for submission of A. OS. 1 movement certificates

A.OS.1 movement certificates must be submitted to the Customs office in the importing country where the goods are entered, within four months of the date of endorsement.

### VI. Penalties

Penalties will be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate enabling the goods to be accepted as eligible for preferential treatment.

## EEC—AUSTRIA AGREEMENT

Exporter (Name, full address, country)		<b>A. OS. 1 No A.000.000</b>			
Consignee (Name, full address, country) (Optional information)		<b>Certificat de circulation des marchandises</b> <b>Warenverkehrsbescheinigung</b> <b>Certificato per la circolazione delle merci</b> <b>Certificaat inzake goederenverkeer</b> <b>Movement certificate</b> <b>Varecertifikat</b> <b>Varesertifikat</b>			
Initial means of transport (Kind, number or name) (Optional information)		Country of destination (1)			
Intended route (Optional information)		For official use			
Serial number	Packages (2)		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			

Total number of packages .....					} (in words)
and total quantities .....					
Remarks:					

(1) Insert either "the European Economic Community" or "Austria."

(4) For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.

## DECLARATION BY THE EXPORTER

The undersigned, exporter of the goods described overleaf,

DECLARES that these goods were obtained in ..... (1) and that they meet the requirements laid down in Article 1 of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between the Community and Austria,

SPECIFIES as follows the circumstances which have conferred the status of originating products on these goods (2):

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

SUBMITS the following supporting documents (3):

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

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 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 an A.OS.1 movement certificate for these goods.

Place and date of signature .....

.....  
(Exporter's signature)

.....  
(<sup>1</sup>) Insert "Austria" or "the Community" (if goods have been obtained in a Member State of the Community).

(<sup>2</sup>) To be completed in the case of goods other than those referred to in Article 1(1)(a) and (2)(a) of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between the Community and Austria.

Indicate the products used, their tariff heading, their origin and, where appropriate, the manufacturing process qualifying the goods as originating in the country of manufacture (application of List B or of the 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 verifiable 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 last working or processing has been carried out, including the value of all the products used in manufacture, less internal taxes refunded or refundable on exportation from the country concerned.

(<sup>3</sup>) For example: import documents, invoices, manufacturer's declarations, etc., referring to the products used in manufacture.

## EEC-AUSTRIA AGREEMENT

Exporter (Name, full address, country)		<b>A. W. 1</b> <b>No A.000.000</b>			
Consignee (Name, full address, country) (Optional information)		<b>Certificat de circulation des marchandises</b> <b>Warenverkehrsbescheinigung</b> <b>Certificato per la circolazione delle merci</b> <b>Certificaat inzake goederenverkeer</b> <b>Movement certificate</b> <b>Varecertifikat</b> <b>Varesertifikat</b>			
Initial means of transport (Kind, number or name) (Optional information)		Country of destination (†)			
Intended route (Optional information)		For official use			
Serial number	Packages (†)		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			

Total number of packages .....  
 and total quantities ..... } (in words)

Remarks:

Customs endorsement:

**CERTIFIED DECLARATION**

Export document <sup>(\*)</sup>:

Form ..... No .....

Issuing country:

Customs office:

.....  
 (Signature)

Official  
stamp

**DECLARATION BY THE EXPORTER**

I, the undersigned, declare that the goods described above  
 situated in ..... <sup>(4)</sup> meet the conditions  
 required for the issue of this certificate <sup>(\*)</sup>

Place and date of signature .....

.....  
 (Signature)

Consignment dated ..... No .....  
 (Optional)

- (1) Indicate "the European Economic Community" or the country of destination which has concluded with the country where an application has been made for a movement certificate the Agreement under the terms of which the goods have acquired or retained the character of originating products by implementing Article 2 or, where appropriate, Article 3 of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between, of the one part, the European Economic Community and, of the other part, one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, or by applying the corresponding provisions governing trade between two of the six countries referred to above.
- (2) For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.
- (3) Complete only where the regulations of the exporting country require.
- (4) Indicate the country where an application has been made for a movement certificate or "the Community" (if it is required in a Member State of the Community).
- (5) The conditions to be met are either:  
 (a) those of Article 2 and, where appropriate, Article 3 of one of the Protocols relating to the concept of originating products annexed to the Agreements concluded between the European Economic Community and one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland or  
 (b) corresponding conditions to those specified above governing trade between two of these six countries.

**REQUEST FOR VERIFICATION**

The undersigned Customs official requests verification of the authenticity and accuracy of this certificate.

Place and date of signature

.....

Official stamp	..... (Official's signature)
-------------------	---------------------------------

**RESULT OF VERIFICATION**

Verification carried out by the undersigned Customs official shows that this movement certificate:

1. was issued by the Customs office indicated and that the information contained therein is accurate <sup>(1)</sup>;
2. does not meet the requirements as to authenticity and accuracy (see notes appended) <sup>(1)</sup>.

Place and date of signature

.....

Official stamp	..... (Official's signature)
-------------------	---------------------------------

<sup>(1)</sup> Delete where not applicable

**I. Goods for which A. W. 1 movement certificates may be issued**

A movement certificate of this kind may only be issued either for goods meeting the conditions specified in Article 2 and, where appropriate, Article 3 of one of the Protocols relating to the concept of originating products annexed to the Agreements concluded between, of the one part, the European Economic Community and, of the other part, one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, or for goods meeting the corresponding conditions governing trade between two of the six countries specified above. To determine whether these conditions might be met, it is advisable, before making a declaration with a view to obtaining such a certificate, to examine carefully the contents of the provisions to which reference will be made and, where necessary, to contact the Customs authorities authorized to provide any information on this matter, particularly as regards goods not situated in a customs warehouse and which have to be re-exported in the same state.

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.

3. Each item on A.W.1 movement certificates 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 insert a reference to the transport document in the part of the certificate reserved for the declaration by the exporter. The exporter or carrier is also advised to enter the serial number of the A.W.1 certificate on the relevant transport document.

## II. Scope of A. W. 1 movement certificates

Goods originating in the Community or in Austria, Finland, Iceland, Portugal, Sweden or Switzerland and constituting one single shipment which is not split up may be transported through territory other than that of the Community, or of Austria, Finland, Iceland, Portugal, Sweden or Switzerland, with, should the occasion arise, transhipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the Customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries nor been delivered for home use and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

## III. Rules for completing A. W. 1 movement certificates

1. A.W.1 movement certificates must be completed 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.
2. If A.W.1 movement certificates are handwritten, they must be completed in ink in printscript. Certificates must not contain erasures or words

## IV. Effect of A. W. 1 movement certificates

When correctly used, A.W.1 movement certificates enable the goods described therein to benefit in the importing country from the provisions of the Agreement.

The Customs authorities of the importing country may, if they consider it to be necessary, require submission of other supporting documentary evidence, in particular the relevant transport document.

## V. Time-limit for submission of A. W. 1 movement certificates

A.W.1 movement certificates must be submitted to the Customs office in the importing country where the goods are entered within four months of the date of endorsement.

## VI. Penalties

Penalties will be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate enabling the goods to be accepted as eligible for preferential treatment.

## EEC—AUSTRIA AGREEMENT

Exporter (Name, full address, country)		<b>A. W. 1</b> <b>No A.000.000</b>			
Consignee (Name, full address, country) (Optional information)		<b>Certificat de circulation des marchandises</b> <b>Warenverkehrsbescheinigung</b> <b>Certificato per la circolazione delle merci</b> <b>Certificaat inzake goederenverkeer</b> <b>Movement certificate</b> <b>Varecertifikat</b> <b>Varesertifikat</b>			
Initial means of transport (Kind, number or name) (Optional information)		Country of destination (*)			
Intended route (Optional information)		For official use			
Serial number	Packages (*)		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			

Total number of packages ..... } (in words)  
and total quantities .....

Remarks:

(<sup>1</sup>) Indicate "the European Economic Community" or the country of destination which has concluded with the country where an application has been made for a movement certificate the Agreement under the terms of which the goods have acquired or retained the character of originating products by implementing Article 2 or, where appropriate, Article 3 of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between, of the one part, the European Economic Community and, of the other part, one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, or by applying the corresponding provisions governing trade between two of the six countries referred to above.

(\*) For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.

## DECLARATION BY THE EXPORTER

The undersigned, exporter of the goods described overleaf,

DECLARES that these goods were obtained in ..... (\*) and that they meet the requirements laid down for the issuing of A.W.1 movement certificates (\*),

SPECIFIES as follows the circumstances which have conferred the status of originating products on these goods (\*):

.....

.....

.....

SUBMITS the following supporting documents (\*):

.....

.....

.....

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 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 an A.W.1 movement certificate for these goods.

Place and date of signature .....

.....  
(Exporter's signature)

(<sup>1</sup>) Indicate the country where the application for a movement certificate has been made or "the Community" (if the application has been made in a Member State of the Community).

(<sup>2</sup>) The conditions to be met are either:

(a) those of Article 2 and, where appropriate, Article 3 of one of the Protocols relating to the concept of originating products annexed to the Agreements concluded between the European Economic Community and one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, or

(b) corresponding conditions similar to those specified above governing trade between two of these six countries.

(<sup>3</sup>) In the case of goods having undergone processing or working indicate the products used, their tariff heading, their origin and, where appropriate, the manufacturing process, 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:

— for the products used: the value for customs purposes;

— for the goods obtained: the ex-works price, i.e. the price paid to the manufacturer in whose undertaking the last working or processing has been carried out, including the value of all the products used in manufacture, less internal taxes refunded or refundable on exportation from the country concerned.

(<sup>4</sup>) For example: import documents (in particular movement certificates issued previously), invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to goods re-exported in the same state.

## PROTOCOL No 4

### concerning certain provisions relating to Ireland

Notwithstanding Article 13 of the Agreement, the measures provided for in paragraphs 1 and 2 of Protocol No 6 and in Article 1 of Protocol No 7 of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland on certain quantitative restrictions relating to Ireland and on imports of motor vehicles and the motor vehicle assembly industry in Ireland shall apply to Austria.

## PROTOCOL No 5

### concerning quantitative restrictions which Austria may retain

1. Notwithstanding Article 13 of the Agreement, Austria may retain quantitative restrictions on the products listed below:

Austrian Customs Tariff heading No	Description
29.44	Antibiotics
30.03	Medicaments (including veterinary medicaments): A. Penicillin not put up for retail sale ex B. Antibiotics, and medicaments containing antibiotics

2. The quantitative restrictions which Austria may retain in accordance with paragraph 1 of this Protocol shall be applied in such a way as to make it possible, as regards the products listed in paragraph 1, for Community exporters to compete with other suppliers on fair and equal terms for a reasonable share of the Austrian market, account being taken of the normal development of trade.

## FINAL ACT

The representatives

OF THE EUROPEAN ECONOMIC COMMUNITY,

and

OF THE REPUBLIC OF AUSTRIA,

assembled at Brussels on this twenty-second day of July in the year one thousand nine hundred and seventy-two,

for the signature of the Agreement between the European Economic Community and the Republic of Austria,

at the time of signature of this Agreement,

— have adopted the following declaration annexed to this Act:

Joint declaration by the Contracting Parties concerning transport of goods in transit,

— and have taken note of the declarations listed below and annexed to this Act:

1. Declaration by the European Economic Community concerning Article 23 (1) of the Agreement.

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

Udfærdiget i Bruxelles, den toogtyvende juli nitten hundrede og tooghalvfjerds.

Geschehen zu Brüssel am zweiundzwanzigsten Juli neunzehnhundert-zweiundsiebzig.

Done at Brussels on this twenty-second day of July in the year one thousand nine hundred and seventy-two.

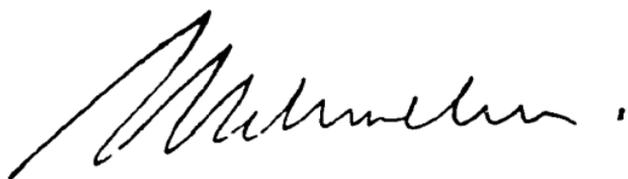
Fait à Bruxelles, le vingt-deux juillet mil neuf cent soixante-douze.

Fatto a Bruxelles, il ventidue luglio millenovecentosettantadue.

Gedaan te Brussel, de tweeëntwintigste juli negentienhonderdtweeënzeventig.

Utferdiget i Brussel, tjuemandre juli nitten hundre og syttito.

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 Rådet for De Europeiske Fellesskap



Jean-François Deniau

E. P. Wolfenstetter

Für die Republik Österreich



## *DECLARATIONS*

### **Joint declaration by the contracting parties concerning transport of goods in transit**

The Contracting Parties consider that it is in the common interest that the rates and conditions for the transport of goods

- (i) to and from the Community involving transit through Austrian territory; or
- (ii) to and from Austria involving transit through Community territory,

should not involve any discrimination or distortion based on the country of destination of the goods concerned or on the country from which they come and likely to have an adverse effect on the proper functioning of the free movement of these goods.

### **Declaration by the European Economic Community concerning Article 23 (1) of the Agreement**

The European Economic Community declares that in the context of the autonomous implementation of Article 23 (1) of the Agreement which is incumbent on the Contracting Parties, it will assess any practices contrary to that Article on the basis of criteria arising from the application of the rules of Articles 85, 86, 90 and 92 of the Treaty establishing The European Economic Community.

### **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 any measures it may take under Articles 23, 24, 25 or 26 of the Agreement, in accordance with the procedure and under the arrangements set out in Article 27, or under Article 28, may be limited to one of its regions by virtue of Community rules.



**AGREEMENT**  
**BETWEEN THE EUROPEAN ECONOMIC**  
**COMMUNITY AND THE REPUBLIC OF AUSTRIA**  
**ON THE APPLICATION OF THE RULES ON**  
**COMMUNITY TRANSIT <sup>(1)</sup><sup>(2)</sup>**

**REGULATION (EEC) No 2813/72 OF THE COUNCIL**  
**of 21 November 1972**

**on the conclusion of an Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit**

**THE COUNCIL OF THE EUROPEAN COMMUNITIES,**

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

Having regard to the recommendation from the Commission;

Whereas the conclusion of an Agreement with the Republic of Austria for the application by that country of the procedure instituted by Council Regulation (EEC) No 542/69<sup>(3)</sup> of 18 March 1969 on Community transit should make possible a considerable reduction and simplification of the formalities to be completed at the time of crossing the frontiers between the Community and that country for all carriage of goods using both the territory of the Community and the territory of Austria thereby facilitating international goods traffic;

---

(1) OJ No L 294, 29.12.1972. English version appears in OJ No L 58, 28.2.1974.

(2) Pursuant to the provisions of this Agreement, subsequent decisions of the Joint Committee have entailed a number of amendments (see page 293 *et seq.* of this volume).

(3) OJ No L 77, 29.3.1969.

Whereas such an Agreement should therefore be concluded between the European Economic Community and the Republic of Austria,

HAS ADOPTED THIS REGULATION:

*Article 1*

The Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit is concluded on behalf of the Community. The text of the Agreement is annexed to this Regulation.

*Article 2*

The Community shall be represented on the Joint Committee provided for in Article 15 of the Agreement by the Commission, assisted by representatives of the Member States.

*Article 3*

The President of the Council is hereby authorized to designate the persons empowered to sign the Agreement referred to in Article 1 and to confer on them the powers required in order to bind the Community.

*Article 4*

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

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

Done at Brussels, 21 November 1972.

*For the Council*  
*The President*  
P. LARDINOIS

## AGREEMENT

between the European Economic Community and the Republic of Austria  
on the application of the rules on Community transit

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

of the one part, and

THE REPUBLIC OF AUSTRIA,

of the other part,

DESIRING to simplify the customs formalities to be completed in respect of goods traffic at the time of crossing frontiers and to this end to establish mutual cooperation in customs matters;

CONSIDERING that, for this purpose, use should be made of the rules on Community transit and conditions should be laid down for applying those rules to the carriage of goods where both Contracting Parties are concerned,

HAVE AGREED AS FOLLOWS:

### Chapter 1

#### GENERAL PROVISIONS

##### *Article 1*

1. The rules on Community transit as set out in Appendices I to IX <sup>(1)</sup> shall apply, subject to the provisions of this Agreement, to the movement of goods between two points situated in the Community via Austrian territory, whether the goods are:

- consigned direct, with or without transshipment in Austria, or
- reconsigned from Austria, where appropriate after storage in a customs warehouse.

---

(1) These Appendices are not included in this document.

2. These rules may also apply to any other carriage of goods through both the territory of the Community and the territory of Austria.

#### *Article 2*

1. For the purpose of applying Chapters I, II and III of this Agreement:

(a) the 'Community' means the European Economic Community,

(b) a 'Member State' means a Member State of the Community.

2. Subject to the provisions of Article 1, the Republic of Austria shall, in the application of the rules on Community transit, have the same rights and obligations as the Member States.

Any reference to the Community or to the Member States, shall apply equally to the Republic of Austria. However, in the case of Articles 1 and 7 of the Regulation on Community transit (Appendix I) and the first paragraph of Article 6 of the Regulation on simplification of the Community transit procedure for goods carried by rail (Appendix VIII), the word 'Community' relates exclusively to the European Economic Community.

#### *Article 3*

No addition, removal or substitution may be made in the case of goods forwarded under cover of a Community transit document, in particular when consignments are split up, transhipped or bulked. Goods brought into Austria under the conditions laid down in Article 1 (1) which may be reconsigned under cover of a T2 or T2L document, shall remain at all times under the control of the Austrian customs authorities to ensure that there is no change in their identity or state.

#### *Article 4*

1. The customs authorities of the Member States and of the Republic of Austria shall assist one another under the conditions laid down in Article 38 of the Regulation on Community transit (Appendix I), including cases where goods forwarded under the provisions of Article 1 (1) of this Agreement, between two points situated in the Community

are accompanied by a T2L document. In so far as necessary, they shall communicate to one another all findings relating to goods for which administrative assistance is to be provided and which have been stored in a customs warehouse, either in a Member State or in Austria.

2. Where irregularities or infringements are suspected, in connection with goods which are brought in to a Member State under cover of a T1, T2 or T2L document and which are represented as having been forwarded through Austria or as having been warehoused in Austria, the Austrian customs authority shall, at the request of that Member State, communicate all information as to the conditions in which such goods were forwarded.

3. Where, in application of paragraphs 1 and 2, criminal proceedings prove necessary these shall, in a Member State or in Austria, be carried out in accordance with the provisions of national law on prosecutions for customs offences.

#### *Article 5*

1. Where goods are carried through Austrian territory between two points situated in the Community and are reconsigned from Austria after storage in a customs warehouse, T2 and T2L documents may be issued only on the following conditions:

- they shall not have been warehoused over a period exceeding five years; however, as regards goods falling within Chapters 1 to 24 of the Nomenclature for the Classification of Goods in Customs Tariffs (Brussels Convention of 15 December 1950), that period shall be limited to six months;
- the goods must have been stored in special spaces and shall have received no treatment other than that needed for preservation in the original state, or for splitting up consignments without replacing the packaging;
- any treatment must have taken place under customs supervision.

2. Where goods are reconsigned to the Community after having been under a Customs procedure in Austria, other than the transit or warehousing procedure, a T2 or T2L document shall be issued.

This provision shall not, however, apply to goods which are admitted temporarily into Austria to be shown at an exhibition, fair or similar public display and which have received no treatment other than that needed for their conservation or for splitting up consignments.

## Chapter II

### PROCEDURE FOR IMPLEMENTATION

#### *Article 6*

1. The competent Austrian customs offices are empowered to assume the functions of offices of departure, offices of transit, offices of destination and offices of guarantee. Subject to the provisions of Article 5 of this Agreement and those of paragraph 4 below, the issue by an Austrian office of departure of T2 and T2L documents shall be subject to the presentation of T2 and T2L documents drawn up in a Member State. The documents issued must refer to the corresponding T2 and T2L documents and include all special endorsements appearing therein.

2. The competent customs offices of the Member States are empowered to issue T1 or T2 documents valid for an Austrian office of destination. Subject to the second and third indents of Article 5 (1) of the Regulation on the internal Community transit document for certifying the Community nature of the goods (Appendix V) and those of paragraph 4 below, they are also empowered to issue T2L documents for goods consigned to Austria.

3. Without prejudice to the provisions of Article 6 of the Regulation on simplification of the Community transit procedure for goods carried by rail (Appendix VIII), a Community transit operation may be terminated at an office other than that specified in the T1 or T2 document provided that these two offices belong to the same Contracting Party. That office shall then become the office of destination.

4. From the date on which recourse is no longer authorized to the provisions of the first subparagraph of Article 7 (2) of the Regulation on Community transit (Appendix I), customs offices will no longer issue T2L documents for goods transported under the procedure for international carriage of goods by road.

#### *Article 7*

In the case of postal consignments (including postal packages) which are sent from a post office in a Member State to Austria or from an Austrian post office to a Member State, the competent customs offices are empowered to issue T2L documents, subject to the provisions of Articles 5 and 6 of this Agreement.

#### *Article 8*

1. In applying the provisions of the Regulation on simplification of the Community transit procedure for goods carried by rail (Appendix VIII), and subject to the provisions of paragraph 2, where the carriage of goods begins in Austria such goods shall be considered as moving under the procedure for external Community transit.

2. For goods referred to in Article 1 (3) of the Regulation on Community transit (Appendix I), which are subject to the provisions of Article 6 of this Agreement, the Austrian office of departure shall indicate on copy No 3 of the international consignment note that the goods to which it relates are being forwarded under the procedure for internal Community transit. To this end it shall enter in the 'Description of goods' space, the symbol 'T2' and its stamp. For goods carried under cover of an international express parcel dispatch note, the symbol 'T2' and the stamp shall be entered on the copy known as the 'waybill'.

3. In the case of goods mentioned in Article 1 (2) of the Regulation on Community transit (Appendix I), a symbol 'T1' need not be made on either of the documents mentioned above. The Republic of Austria may moreover permit such goods to be forwarded under the procedure for external Community transit without requiring the international consignment note or the international express parcel dispatch note to be presented at the office of departure.

4. The provisions of Article 6 of the Regulation on simplification of the Community transit procedure for goods carried by rail (Appendix VIII) shall not apply when the carriage commences in Austria or when goods enter the Community via Austria.

#### *Article 9*

1. Until a procedure has been agreed for the exchange of statistical information to ensure that the Republic of Austria and the Member States have the data necessary for the preparation of their transit statistics, an additional copy identical to copy No 4 of the T1 and T2 documents shall be supplied for statistical purposes:

- (a) to the Austrian office of transit, in the case of goods consigned direct through Austrian territory from a point situated in the Community to another point situated in the Community;
- (b) to the first office of transit in the Community, in the case of goods which are the subject of a Community transit operation commencing in Austria.

2. However, the additional copy mentioned above shall not be required when the goods are carried under the conditions laid down in the Regulation on simplification of the Community transit procedure for goods carried by rail (Appendix VIII).

#### *Article 10*

The price of the goods (heading No 37 of forms T1 and T2) shall be given, as necessary, only on copy No 1, which shall be retained by the office of departure.

#### *Article 11*

1. In dealings between the Community and the Republic of Austria, any carriage of goods which commences in the Community under the Community transit procedure must be covered by a guarantee which is valid also for the Republic of Austria, subject to the exemptions provided in Articles 42 (1), 43 (1) and 46 (2) of the Regulation on Community transit (Appendix I), also those provided in the Regulation

establishing the list of airline companies exempt from providing the guarantee required within the framework of the Community transit system (Appendix VII).

2. The provisions of paragraph 1 shall apply *mutatis mutandis* to any carriage of goods under the Community transit procedure commencing in Austria.

### *Article 12*

1. The guarantees must conform with specimens I to III in Appendix X.

2. Where the provisions laid down by law, regulation or administrative action, or common practice so require, each Member State or the Republic of Austria may allow the guarantee to be in a different form, on condition that it has the same legal effect as the specimens mentioned above.

3. Each person who has obtained provisional authorization shall be issued with one or more copies of a guarantee certificate in the form shown in Model IV in Appendix X, subject to the conditions laid down by the competent authorities of the Member States or of the Republic of Austria.

4. A guarantee drawn up with the office of guarantee of one of the Contracting Parties may not be used for carriage performed exclusively in the territory of the other Contracting Party.

### *Article 13*

The provisions set out in square brackets in Appendices I, II, III, VIII and IX and listed below shall not apply:

Appendix I: Article 1 (4); second subparagraph of Article 2 (2); Articles 3, 4, 8, 10, 15; Article 26 (2); Article 29, Article 30 (3); Article 32 (2); Article 41, Article 45 (2); Article 47; Article 48 (2); Articles 52, 53, 55 to 62;

Appendix II: Articles 3 and 4;

Appendix III: Article 1;

Appendix VIII: Article 7 (2) and (4); Article 15 (a); Article 16;  
Article 18 (a);

Appendix IX: Article 15 (1) and Article 16 (a).

However, the provisions of Articles 4, 15, 41, 47, 52 and 53 of Appendix I, and those of Appendices VIII and IX mentioned in the preceding paragraph shall continue to apply in the Member States.

2. Where reference is made in the Appendices to this Agreement to the provisions of the Treaty establishing the European Economic Community or the Treaty establishing the European Coal and Steel Community, such reference shall relate only to the customs status of the goods within the Community.

3. For purposes of applying the Regulation on the procedure for operating the flat-rate guarantee system provided for in Article 32 of Regulation (EEC) No 542/69 on Community transit (Appendix III), a 'unit of account' means the value of 0·88867088 grams of fine gold.

### Chapter III

#### MISCELLANEOUS PROVISIONS

##### *Article 14*

The provisions of this Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit enacted by the Republic of Austria, the Community or the Member States and justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants; the protection of national treasures possessing artistic, historic or archaeological value; or the protection of industrial and commercial property.

##### *Article 15*

1. A Joint Committee is hereby set up; it shall consist of representatives of the Community and of the Republic of Austria.

The Chairmanship of the Joint Committee shall be held alternately by each of the Contracting Parties, in accordance with its rules of procedure.

2. The Joint Committee shall act by mutual agreement.
3. The Joint Committee shall meet once a year and additionally whenever necessary.
4. The Joint Committee shall adopt its own rules of procedure.

#### *Article 16*

1. The Joint Committee shall ensure the application of this Agreement. To that end it shall make recommendations, and in the cases provided for in paragraph 3 it shall take decisions.

2. In particular it shall recommend:

- (a) amendments to this Agreement;
- (b) any other measure required for its application.

3. It shall adopt by decision:

- (a) amendments to the Appendices to this Agreement made necessary by amendments to the rules on Community transit;
- (b) amendments to this Agreement having a direct relationship with the Accession to the European Communities of the Kingdom of Denmark, Ireland, the United Kingdom of Great Britain and Northern Ireland.

Such decisions shall be implemented by the Contracting Parties in accordance with their national rules.

#### *Article 17*

The following shall form an integral part of this Agreement:

- Appendices I to X, excluding the provisions in square brackets referred to in Article 13 (1);

- the Protocol on the application of Article 6 (1) of the Agreement;
- the Exchanges of Letters in Annexes I and II.

## Chapter IV

### FINAL PROVISIONS

#### *Article 18*

This Agreement shall enter into force on the first day of the second month following the day on which the Contracting Parties notify each other of the completion of the procedures necessary to that end.

#### *Article 19*

The Contracting Parties shall keep each other informed of the provisions which they adopt for the implementation of this Agreement.

#### *Article 20*

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

#### *Article 21*

This Agreement is drawn up in two copies in the Dutch, French, German and Italian languages, all four texts being equally authentic.

In witness whereof, the undersigned Plenipotentiaries have signed this Agreement.

**Done at Brussels**

**For the Council of the European Communities**

**For the Republic of Austria**

## *APPENDIX I*

### **Regulation on Community Transit**

— (EEC) No 542/69 of 18 March 1969 <sup>(1)</sup> —

#### **Title I**

#### **GENERAL PROVISIONS**

##### *Article 1*

1. The Community transit procedure instituted by this Regulation shall apply to movement of the goods referred to in paragraphs 2 and 3 between two points situated in the Community. It includes a procedure for external Community transit and a procedure for internal Community transit.

2. The procedure for external Community transit shall apply to movement of the following goods:

- (a) Goods which do not satisfy the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community;
- (b) Goods coming under the Treaty establishing the European Coal and Steel Community which under the terms of that Treaty are not in free circulation in the Community.

3. The procedure for internal Community transit shall apply to movement of the following goods, if they are subject to customs, tax, economic or statistical measures or any other measures relating to trade:

- (a) Goods which satisfy the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community (hereinafter called 'Community goods');
- (b) Goods coming under the Treaty establishing the European Coal and Steel Community which under the terms of that Treaty are in free circulation within the Community.

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<sup>(1)</sup> Amended by Regulation (EEC) No 1079/71 of 25 May 1971. OJ No L 116, 28.5.1971.

[4. For purposes of application of the provisions of the Treaty establishing the European Economic Community which relate to the free movement of goods, and subject to the provisions of Articles 2 (2), 7 (3), 8 (b), 47, 48 (2) and 49 (2) of this Regulation, goods properly imported into the territory of a Member State across an internal frontier shall be deemed to be Community goods unless an external Community transit document is produced in respect of them.]

### *Article 2*

1. In derogation from Article 1, the Community transit procedure shall not apply to movements of goods under a temporary importation or temporary admission procedure.

2. The provisions of the Treaty establishing the European Economic Community which relate to the free movement of goods shall only apply to movements of goods under an international procedure of temporary importation or temporary admission if an internal Community transit document is produced proving the Community nature of these goods.

[However, under conditions to be determined under the procedure described in Article 58, such goods may be regarded as Community goods without the production of any such document.]

### *[Article 3*

1. In derogation from Article 1, each Member State may provide for the application of a national procedure instead of the external or internal Community transit procedure in respect of goods referred to in Article 1 (2) and (3) during carriage within its territory, or from one of its ports to another if carriage is effected by sea.

2. A Member State exercising this option shall see to it that implementation of the Community measures applicable to the goods is ensured.

3. For purposes of paragraph 1, the territory of the Benelux Economic Union shall be considered to be the territory of one Member State.]

#### *[Article 4*

1. If the subsequent carriage of goods dealt with under a national procedure in accordance with Article 2 (1) or Article 3 entails the crossing of an internal frontier, such goods are to be placed under the Community transit procedure before crossing that frontier.

2. However, under conditions to be determined under the procedure prescribed by Article 58, the provisions of paragraph 1 shall not apply to goods dealt with under a procedure of temporary importation or temporary admission.]

#### *Article 5*

This Regulation shall be without prejudice to agreements made between Member States concerning frontier traffic.

#### *Article 6*

Member States may, under the Community transit procedure, introduce simplified procedures for certain types of traffic by means of bilateral agreements between each other on condition that implementation of the Community measures applicable to the goods is ensured.

Such agreements shall be communicated to the Commission and to the other Member States.

#### *Article 7*

1. In derogation from Article 1, the Community transit procedure shall not apply to carriage of goods under the procedures of international carriage of goods by road (TIR Convention), international transit by rail (TIF Convention) or the Rhine Manifest (Article 9 of the Revised Convention for the Navigation of the Rhine) on condition that that carriage of goods began or is to end outside the Community.

For the purposes of the first subparagraph, carriage of goods by rail within the territory of a Member State, when the customs authorities apply a separate control procedure, shall be considered to be under the procedure of international transit by rail on condition that carriage is effected under cover of a single transport document.

2. Until the date on which the flat-rate guarantee system provided for in Article 32 has been introduced in all Member States and at least until the end of a period of four years commencing on 1 January 1970, carriage of goods may be effected under the procedure of international carriage of goods by road, even if that carriage of goods began and is to end within the Community.

In Rhine traffic, carriage of goods may be effected provisionally under the procedure of the Rhine Manifest, even if that carriage of goods began and is to end within the Community.

3. The provisions of the Treaty establishing the European Economic Community which relate to free movement of goods shall apply to the movement of goods under one of the procedures referred to in paragraphs 1 and 2 including that of the Rhine Manifest, on condition that they are accompanied not only by the document required under the procedures used, but also by an internal Community transit document issued to prove the Community nature of the goods.

The internal Community transit document shall bear at the top the reference 'TIR' or 'TIF' or 'Rhine Manifest', followed by the date of issue and the number of the document required under the procedure used.

#### [Article 8

In the absence of an agreement between the Community and a third country whereby goods moving between two points in the Community may be carried across that country under the Community transit procedure:

- (a) The Community transit procedure shall only apply if the carriage of goods across that third country is effected under cover of a single transport document drawn up in a Member State, operation of that procedure being suspended in the territory of the third country;
- (b) Article 7 (1) and (3) shall apply to goods carried through the territory of the third country, even if carriage of the goods began and is to end within the Community.]

### *Article 9*

Where, in the cases provided for in this Regulation, the provisions of the Treaty establishing the European Economic Community which relate to free movement of goods are only applied on presentation of an internal Community transit document issued to prove the Community nature of the goods, the party concerned may, for any valid reason, obtain that document subsequently from the competent authorities of the Member State of departure.

### *[Article 10*

Prohibitions and restrictions on importation, exportation and transit issued by the Member States shall apply where they are compatible with the three Treaties establishing the European Communities.]

### *Article 11*

For the purposes of this Regulation:

- (a) 'principal' means the person who, in person or through an authorized representative, requests permission, in a declaration in accordance with the required customs formalities, to carry out a Community transit operation and thereby makes himself responsible to the competent authorities for the execution of the operation in accordance with the rules;
- (b) 'means of transport' means, in particular:
  - any road vehicle, trailer, semi-trailer,
  - any railway car or wagon,
  - any boat or ship,
  - any aircraft,
  - any container within the meaning of the Customs Convention on Containers of 18 May 1956;
- (c) 'office of departure' means the customs office where the Community transit operation begins;
- (d) 'office of transit' means:

- the customs office at the point of entry into a Member State other than the Member State of departure;
  - also, when consignment is leaving the customs territory of the Community in the course of a Community transit operation, the customs office at the point of exit from the Community;
- (e) 'office of destination' means the customs office where the goods must be produced to conclude the Community transit operation;
- (f) 'office of guarantee' means the customs office where a comprehensive guarantee is lodged;
- (g) 'internal frontier' means a frontier common to two Member States.

## Title II

### PROCEDURE FOR EXTERNAL COMMUNITY TRANSIT

#### *Article 12*

1. Any goods that are to be carried under the procedure for external Community transit shall be covered, in accordance with the conditions laid down in this Regulation, by a T1 declaration. A T1 declaration is a declaration on form T1 (see specimen in Annex A), accompanied, where appropriate, by one or more forms T1 *bis* (see specimen at Annex B <sup>(1)</sup>).

2. The forms T1 and T1 *bis* shall be printed and completed in one of the official languages of the Community specified by the competent authorities of the Member State of departure. Where necessary, the competent authorities of a Member State concerned in the Community transit operation may require a translation into the official language or one of the official languages of that Member State.

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<sup>(1)</sup> The specimens of the forms are those laid down by the Regulation on declaration forms for Community transit (Appendix II).

3. The T1 declaration shall be signed by the person who requests permission to effect an external Community transit operation or by his authorized representative; and at least three copies of it shall be produced at the office of departure.

4. The supplementary documents appended to the T1 declaration shall form an integral part thereof.

5. The T1 declaration shall be accompanied by the transport document. The office of departure may decide not to require production of this document during the customs formalities. However, the transport document must be produced whenever required by the customs authorities in the course of carriage.

6. Where the Community transit procedure in the Member State of departure follows another customs procedure, reference shall be made on the T1 declaration to that procedure or to the corresponding customs documents.

#### *Article 13*

The principal shall be responsible for:

- (a) the representation of the goods intact at the office of destination within the prescribed time limit and with due observance of the measures adopted by the competent authorities to ensure identification,
- (b) the observance of the provisions relating to the Community transit procedure and to transit in each of the Member States in the territory of which carriage of the goods is effected.

#### *Article 14*

1. Each Member State may prescribe the use, under conditions to be determined by it, of the T1 document for national procedures.

2. The supplementary details included on the T1 document to that end by a person other than the principal shall be the responsibility of the former, in accordance with the national provisions laid down by law, regulation or administrative action.

#### *[Article 15*

1. Where the goods, before they can be dealt with under the external Community transit procedure are required to form the subject of an

export or re-export declaration, that declaration and the Community transit declaration shall be combined on a form T1, accompanied, where appropriate, by one or more forms T1 *bis*.

However, national export or re-export forms may be used concurrently with form T1 and T1 *bis* up to and including 31 December 1970.

2. Each Member State shall determine, for the application of its national rules, which details, other than those prescribed on form T1, should be included in the export or re-export declaration in the spaces provided for that purpose, as well as the number of copies to be produced.]

#### *Article 16*

1. The same means of transport may be used for the loading of goods at more than one office of departure and for unloading at more than one office of destination.

2. Each T1 declaration shall include only the goods loaded or to be loaded on a single means of transport for carriage from one office of departure to one office of destination.

For purposes of the preceding subparagraph the following shall be regarded as constituting a single means of transport, on condition that the goods carried are to be dispatched together:

- (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- (b) a line of coupled railway carriages or wagons;
- (c) boats constituting a single chain;
- (d) containers loaded on a means of transport within the meaning of this Article.

#### *Article 17*

1. The office of departure shall register the T1 declaration, prescribe the period within which the goods must be produced at the office of destination, and take such measures for identification as it considers necessary.

2. Having entered the necessary particulars on the T1 declaration, the office of departure shall retain one copy and return the others to the principal or his representative.

### *Article 18*

1. As a general rule, identification of the goods shall be ensured by sealing.
2. The following shall be sealed:
  - (a) The space containing the goods, when the means of transport has already been approved under other customs regulations or recognized by the office of departure as suitable for sealing;
  - (b) each individual package, in other cases.
3. Means of transport may be recognized as suitable for sealing on condition that:
  - (a) seals can be simply and effectively affixed to them;
  - (b) they are so constructed that no goods can be removed or introduced without leaving visible traces of tampering or without breaking the seals;
  - (c) they contain no concealed spaces where goods may be hidden;
  - (d) the spaces reserved for the load are readily accessible for customs inspection.
4. The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the T1 declaration or in the supplementary documents makes them readily identifiable.

### *Article 19*

1. The copies of the T1 document delivered to the principal or to his representative by the office of departure must accompany the goods.
2. Goods shall be carried via the offices of transit mentioned in the T1 document. If circumstances justify it, other offices of transit may be used.
3. For supervision purposes, each Member State may prescribe transit routes within its territory.

4. Each Member State shall provide the Commission with a list of the customs offices authorized to deal with Community transit operations, stating at what hours they are open.

The Commission shall communicate this information to the other Member States.

#### *Article 20*

Copies of the T1 document shall be produced in each Member State as required by the customs authorities, who may satisfy themselves that the seals are unbroken. The goods shall not be inspected unless some irregularity is suspected which could result in abuse.

#### *Article 21*

The consignment as well as the copies of the T1 document shall be produced at each office of transit.

#### *Article 22*

1. The carrier shall give each office of transit a transit advice note conforming to the model shown in Annex E (1).
2. The offices of transit shall not inspect the goods unless some irregularity is suspected which could result in abuse.
3. If, in accordance with the provisions of Article 19 (2), goods are carried via an office of transit other than that mentioned in the T1 document, that office shall without delay send the transit advice note to the office mentioned in that document.

#### *Article 23*

Where goods are loaded or unloaded at any intermediate office, copies of the T1 document issued by the office(s) of departure must be produced.

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(1) The specimen of the form is that laid down by the Regulation on the forms for transit advice notes provided for under the Community transit system (Appendix VI).

#### *Article 24*

1. The goods described on a T1 document may, without renewal of the declaration, be transferred to another means of transport under the supervision of the customs authorities of the Member State in whose territory the transfer is made. In such a case, the customs authorities shall record the relevant details on the T1 document.
2. The customs authorities may, subject to such conditions as they shall determine, authorize such transfer without supervision. In such a case, the carrier shall record the relevant details on the T1 document and inform the next customs office at which the goods must be produced, so that the transfer is officially certified by the customs authorities.

#### *Article 25*

1. If the seals are broken in the course of carriage without the carrier so intending, he shall, as soon as possible, request that a certified report be drawn up in the Member State in which the means of transport is located, by the customs authority if there is one in the neighbourhood or, if not, by any other competent authority. The authority concerned shall, if possible, affix new seals.
2. In the event of an accident necessitating transfer to another means of transport the provisions of Article 24 shall apply.  
If there is no customs authority in the neighbourhood, any other approved authority may act in its place under the conditions laid down in Article 24 (1).
3. In the event of imminent danger necessitating immediate unloading of the whole or part of the load, the carrier may take action on his own initiative. He shall record such action on the T1 document. The provisions of paragraph 1 shall apply in such a case.
4. If as a result of accidents or other incidents arising in the course of carriage, the carrier is not in a position to observe the time limit referred to in Article 17, he shall inform the competent authority referred to in paragraph 1 as soon as possible. That authority shall then record the relevant details on the T1 document.

#### *Article 26*

1. The office of destination shall record on the copies of the T1 document the details of controls and shall without delay send a copy to the office of departure and retain the other copy.

[2. The Community transit operation may be concluded at an office other than that mentioned in the T1 document. That other office shall then become the office of destination.]

#### *Article 27*

1. In order to ensure collection of the duties and other taxes which one of the Member States is authorized to charge in respect of goods passing through its territory in the course of Community transit, the principal shall furnish a guarantee, except as otherwise provided in this Regulation.
2. The guarantee may be comprehensive, covering a number of Community transit operations, or individual, covering a single Community transit operation.
3. Subject to the provisions of Article 33 (2), the guarantee shall consist of the joint and several guarantee of a natural or legal third person established in the Member State in which the guarantee is provided who is approved as guarantor by that Member State.

#### *Article 28*

1. The person standing as guarantor under the conditions referred to in Article 27 shall be responsible for designating, in each of the Member States through which the goods will be carried in the course of Community transit, a natural or legal third person who also will stand as guarantor for the principal.

Such guarantor must be established in the Member State in question and must undertake, jointly and severally with the principal, to pay the duties and other taxes chargeable in that State.

2. The application of paragraph 1 shall be subject to a qualified majority decision of the Council acting on a proposal from the Commission, as a result of an examination of the conditions under which the Member States have been able to exercise their right of recovery in accordance with Article 36. The Commission shall submit a report on this subject by 31 March 1971 at the latest.

#### *[Article 29*

1. Subject to the provisions of Article 32 (2) (a), the guarantee referred to in Article 27 (3) shall be in the form of one of the specimen guarantees shown as Model I or Model II in Annex F to this Regulation, as appropriate.

2. Where the provisions laid down by law, regulation or administrative action, or common practice so require, each Member State may allow the guarantee to be in a different form, on condition that it has the same legal effects as the documents shown as specimens.]

#### *Article 30*

1. A comprehensive guarantee shall be lodged in an office of guarantee.
2. The office of guarantee shall determine the amount of the guarantee, accept the guarantor's undertaking and issue a provisional authorization allowing the principal to carry out, within the limits of the guarantee, any Community transit operation irrespective of the office of departure.  
[3. Each person who has obtained provisional authorization shall be issued with one or more copies of a guarantee certificate in the form shown in Annex G, subject to the conditions laid down by the competent authorities of the Member States.]
4. Reference to this certificate shall be made in each T1 declaration.

#### *Article 31*

1. The office of guarantee may revoke the provisional authorization if the conditions under which it was issued no longer exist.
2. Each Member State shall notify the Member States concerned of any revocation of provisional authorizations.

#### *Article 32*

1. Each Member State may accept that the natural or legal third person standing as guarantor under the conditions laid down in Articles 27 and 28 guarantees, by a single guarantee and for a flat-rate amount of five thousand units of account in respect of each declaration, payment of duties and other charges which may become chargeable in the course of a Community transit operation carried out under his responsibility, whoever the principal may be. If carriage of the goods presents increased risks, having regard in particular to the amount of duties and other charges to which they are liable in one or more Member States, the flat-rate amount shall be fixed at a higher level.

[2. The following shall be determined under the procedure laid down in Article 58:

- (a) the model form for the guarantee referred to in paragraph 1;
- (b) the carriage of goods likely to give rise to an increase in the flat-rate amount, and the conditions under which such an increase shall apply;
- (c) the conditions under which it will be established that the guarantee referred to in paragraph 1 shall apply to any particular Community transit operation.]

#### *Article 33*

1. An individual guarantee furnished for a single Community transit operation shall be lodged at the office of departure.
2. It may be a cash deposit. In such a case, the amount shall be fixed by the competent authorities of the Member States, and the guarantee must be renewed at each office of transit within the meaning of the first indent of Article 11 (d).

#### *Article 34*

Without prejudice to national provisions prescribing other cases of exemption, the principal shall be exempted by the competent authorities of the Member States from payment of duties and other charges in the case of:

- (a) goods which have been destroyed as a result of *force majeure* or unavoidable accident duly proven; or
- (b) officially recognized shortages arising from the nature of the goods.

#### *Article 35*

The guarantor shall be released from his obligations towards the Member States through which goods were carried in the course of a Community transit operation when the T1 document has been discharged at the office of departure.

Where the guarantor has not been notified by the office of departure of the non-discharge of the T1 document, he shall be released from his obligations on expiry of a period of twelve months from the date of registration of the T1 declaration.

### *Article 36*

1. When it is found that, in the course of a Community transit operation, an offence or irregularity has been committed in a particular Member State, the recovery of duties or other charges which may be chargeable shall be effected by that Member State in accordance with its provisions laid down by law, regulation or administrative action, without prejudice to the institution of criminal proceedings.

2. If the place of the offence or irregularity cannot be determined, it shall be deemed to have been committed:

- (a) where, in the course of a Community transit operation, the offence or irregularity is detected at an office of transit situated at an internal frontier: in the Member State which the means of transport or the goods have just left;
- (b) where, in the course of a Community transit operation, the offence or irregularity is detected at an office of transit within the meaning of the second indent of Article 11 (d): in the Member State to which that office belongs;
- (c) where, in the course of a Community transit operation, the offence or irregularity is detected in the territory of a Member State elsewhere than at an office of transit: in the Member State in which it is detected;
- (d) where the consignment has not been produced at the office of destination: in the last Member State which the means of transport or the goods are shown by the transit advice notes to have entered;
- (e) where the offence or irregularity is detected after the Community transit operation has been concluded: in the Member State in which it is detected.

### *Article 37*

1. The T1 documents issued in accordance with the rules, and the identification measures taken by the customs authorities of one Member State, shall have the same legal effects in other Member States as the T1 documents issued in accordance with the rules and the identification measures taken by the customs authorities of each of those Member States.

2. The findings of the competent authorities of a Member State made when inspections are carried out under the Community transit pro-

cedure shall have the same probative force in other Member States as findings of the competent authorities of each of those Member States.

### *Article 38*

Where necessary, the customs authorities of the Member States shall communicate to one another all findings, documents, reports, records of proceedings and information relating to transport operations carried out under the Community transit procedure and to irregularities and offences in connection with that procedure.

## Title III

### PROCEDURE FOR INTERNAL COMMUNITY TRANSIT

#### *Article 39*

1. Goods that are to be carried under the procedure for internal Community transit shall be covered by a T2 declaration. A T2 declaration is a declaration on form T2 (see specimen in Annex C) completed, where appropriate, by one or more forms T2 *bis* (see specimen in Annex D) <sup>(1)</sup>.
2. Save as otherwise provided in Articles 40 and 41, the provisions of Title II shall apply *mutatis mutandis* to the procedure for internal Community transit.

#### *Article 40*

No guarantee need be given for the part of a transit operation between the office of departure and the first office of transit unless the law of the Member State in the territory of which the office of departure is situated so requires.

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<sup>(1)</sup> The specimen of the forms are those laid down by the Regulation on declaration forms for Community transit (Appendix II).

#### [Article 41]

1. Goods in respect of which export formalities are carried out at a frontier customs office of the exporting Member State need not be dealt with under the Community transit procedure at that office unless they are subject to Community measures entailing control of their use or destination.

In such a case, the only facts which need be given in the T2 declaration are those required for export purposes by the provisions laid down by law, regulation or administrative action in the Member State of departure.

The customs office of export shall stamp the T2 document and return it to the exporter or his representative, with the unused copies if he so requests. The stamped copy should be sent to the office of entry in the neighbouring Member State. An internal Community transit operation may begin at that office of entry, which shall then become the office of departure.

2. Up to and including 31 December 1970 the forms T2 and T2 *bis* need not be used in the Member State of departure if it is intended to clear the goods for home use at the office of entry of the neighbouring Member State. In such a case, a copy of the national export document stamped by the customs office of export shall be substituted for the stamped copy prescribed in the third subparagraph of paragraph 1.]

#### Title IV

#### SPECIAL PROVISIONS APPLYING TO CERTAIN MODES OF TRANSPORT

#### *Article 42*

1. The railway authorities of Member States shall be exempt from the requirement to furnish a guarantee.

2. The provisions of Article 19 (2) and (3) and of Articles 21 and 22 shall not apply to the carriage of goods by rail.

3. For purposes of application of Article 36 (2) (d), the records kept by the railway authorities shall be substituted for transit advice notes.

### *Article 43*

1. No guarantee need be furnished for the carriage of goods on the Rhine and the Rhine waterways.
2. Each Member State may dispense with the furnishing of a guarantee in respect of the carriage of goods on other waterways situated in its territory. It shall forward details of the measures taken to that effect to the Commission, which shall inform the other Member States.

### *Article 44*

1. The procedure for external Community transit shall not be obligatory for the carriage of goods by sea.

The procedure for internal Community transit shall not be compulsory for such carriage unless the goods are subject to Community measures entailing control of their use or destination.

2. In cases where Community transit procedure is used for the carriage of goods wholly or partly by sea, no guarantee need be furnished to cover the sea voyage.

### *Article 45*

1. The procedure for external Community transit shall not be compulsory for the carriage of goods by air.

The procedure for internal Community transit shall not be compulsory for such carriage unless the goods are subject to Community measures entailing control of their use or destination.

- [2. In cases where Community transit procedure is used for carriage wholly or partly by air, no guarantee need be furnished to cover the air portion of the journey of goods carried by airlines appearing on a list to be established under the procedure prescribed in Article 58.]

### *Article 46*

1. The Community transit procedure shall not be compulsory for the carriage of goods by pipeline.
2. In cases where Community transit procedure is used for the carriage of goods by pipeline no guarantee need be furnished.

### *[Article 47*

The provisions of the Treaty establishing the European Economic Community concerning the free movement of goods shall not apply to goods which, pursuant to the second subparagraph of Article 44 (1), the second subparagraph of Article 45 (1) or Article 46 (1), do not circulate under the procedure for internal Community transit, unless an internal Community transit document is produced proving the Community nature of such goods.]

## Title V

### SPECIAL PROVISIONS APPLYING TO POSTAL CONSIGNMENTS

### *Article 48*

1. In derogation from the provisions of Article 1, the Community transit procedure shall not apply to postal consignments (including postal packages).
- [2. The provisions of the Treaty establishing the European Economic Community which concern the free movement of goods shall only apply to goods contained in consignments sent from a post office situated within the Community when no yellow label of the type shown in Annex H is affixed to the packages and the accompanying documents. The competent authorities of the Member State of dispatch shall be responsible for affixing such a label or causing it to be affixed to packages and to the accompanying documents unless the goods satisfy the conditions laid down in Articles 9 and 10 of that Treaty.]

## Title VI

### SPECIAL PROVISIONS APPLYING TO GOODS CARRIED BY TRAVELLERS OR CONTAINED IN THEIR LUGGAGE

#### *Article 49*

1. The Community transit procedure shall not be compulsory for the carriage of goods accompanying travellers or contained in their luggage, if the goods concerned are not intended for commercial use.
2. The provisions of the Treaty establishing the European Economic Community which concern the free movement of goods shall apply to goods which, pursuant to paragraph 1, are not carried under the Community transit procedure:
  - (a) if they are declared as Community goods and there is no doubt as to the accuracy of that declaration, and  
if their total value does not exceed three hundred units of account per traveller;
  - (b) in other cases, if an internal Community transit document is produced proving the Community nature of the goods.

## Title VII

### PROVISIONS RELATING TO STATISTICS

#### *Article 50*

Where the Community transit procedure is applied, transit and export statistics shall be based on it.

#### *Article 51*

1. The T1 and T2 documents shall constitute the source of statistical information in respect of the movement of goods carried under the Community transit procedure.

2. Where the systems referred to in Article 7 (1) and (2) are applied, the documents prescribed for those systems shall constitute the source of information for transit statistics.

In the case referred to in the second subparagraph of Article 7 (1), each Member State shall be responsible for taking the necessary measures to secure statistical information.

3. If a single movement of goods gives rise successively to the establishment of a national transit document and to a T1 or T2 document, only the latter documents shall constitute the source of statistical information.

#### *[Article 52*

The office of departure shall, without delay, send a copy of that copy of the T1 or T2 documents returned to it by the office of destination to the service of the Member State of departure responsible for external trade statistics, after discharge of document T1 or T2.]

#### *[Article 53*

The competent customs office shall send without delay to the service in the exporting or re-exporting Member State responsible for external trade statistics, the copy of the export or re-export document intended for that service.]

#### *Article 54*

The principal or his authorized representative shall, at the request of the national services responsible for external trade statistics, provide any information relating to the T1 or T2 document necessary for the compilation of such statistics.

#### *[Article 55*

1. Up to and including 31 December 1970 an additional copy of the T1 and T2 document shall be sent:

- (a) to each office of transit with the exception of the first and that referred to in the second indent of Article 11 (d); and
- (b) to the office of destination.

2. The office of transit shall, in accordance with the provisions to be adopted under the procedure laid down in Article 58, immediately send that copy to the service responsible for external trade statistics in the Member State which the means of transport has just left.

3. The office of destination shall immediately send to the service responsible for external trade statistics in the Member State of destination the copy intended for that service.]

### [Title VIII

## PROVISIONS RELATING TO THE COMMITTEE ON COMMUNITY TRANSIT]

### [Article 56

1. A Committee on Community Transit (hereinafter called the 'Committee') is hereby set up, consisting of representatives of the Member States with a representative of the Commission as Chairman.

2. The Committee shall adopt its own rules of procedure.]

### [Article 57

The Committee may examine any question relating to the application of this Regulation submitted to it by its Chairman either on his own initiative or at the request of the representative of a Member State.]

### [Article 58

1. The procedure laid down in paragraphs 2 and 3 shall be followed for the adoption of the provisions necessary:

- (a) for the application of Articles 2, 4, 7, 8, 9, 32, 34, 35, 41, 45, 55 and 60;
- (b) for the institution of the Community transit procedure so that certain Community measures entailing control of the use or destination of the goods may be applied;

- (c) for the simplification of formalities under the Community transit procedure, in particular in internal Community transit, or for their adaptation to requirements arising from the particular nature of certain goods;
  - (d) for the extension of the periods at the end of which Article 7 (2), Article 15 (1), Article 41 (2) and Article 55 shall no longer apply, which periods must not be extended to more than double those prescribed by those Articles.
2. The representative of the Commission shall submit to the Committee a draft of the provisions to be adopted. The Committee shall deliver an opinion on the draft within a time limit set by the Chairman having regard to the urgency of the matter. Decisions shall be taken by a majority of twelve votes, the votes of the Member States being weighted as provided in Article 148 (2) of the Treaty. The Chairman shall not vote.
3. (a) The Commission shall adopt the provisions envisaged if they are in accordance with the opinion of the Committee.
- (b) If the provisions envisaged are not in accordance with the opinion of the Committee, or if no opinion is delivered, the Commission shall without delay submit to the Council a proposal with regard to the provisions to be adopted. The Council shall act by a qualified majority.
- (c) If, within three months of the proposal being submitted to it, the Council has not acted, the proposed provisions shall be adopted by the Commission.]

[Title IX

FINAL PROVISIONS]

[Article 59

In derogation from this Regulation, Belgium, Luxembourg and the Netherlands may apply to the Community transit documents the agreements concluded or to be concluded between them with a view to

reducing or abolishing frontier formalities at the Belgo-Luxembourg and Belgo-Netherlands frontiers.]

[Article 60

1. The Annexes to this Regulation shall form an integral part thereof.
2. The specimens shown in the Annexes may be adapted, in accordance with the procedure laid down in Article 58, to requirements arising from the particular nature of certain goods or to technical requirements.]

[Article 61

Each Member State shall inform the Commission of the provisions which it adopts for the implementation of this Regulation.

The Commission shall communicate this information to the other Member States.]

[Article 62

1. This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*, with the exception of Article 1 (4), the first subparagraph of Article 2 (2), Article 7 (3) and Articles 50 to 55 which shall enter into force on 1 January 1970.

2. The procedures for external and internal Community transit shall apply to transit declarations registered at the offices of departure as from 1 January 1970.

However, goods the transport of which in the Community began before 1 January 1970 may be carried, up to and including 10 January 1970, in accordance with a procedure other than that for external or internal Community transit. In such cases, the provisions of Article 1 (4) shall not apply to the goods.]

## APPENDIX II

### Regulation on declaration forms for Community transit

— (EEC) No 1617/69 of 31 July 1969 <sup>(1)</sup> —

#### Article 1

1. The forms on which Community transit declarations are made shall correspond to the specimens shown in the Annex to this Regulation, except as regards the spaces reserved for national use.
2. The paper used shall be dressed for writing purposes and weigh between 40 and 65 g/m<sup>2</sup>. It should be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side. Its strength should be such that, in normal use, it does not easily tear or crease. It shall be pale blue for forms T1 and T1 *bis* and white for forms T2 and T2 *bis*.
3. The size of the forms shall be 210 × 297 mm, a tolerance in the length of — 5 mm and + 8 mm being allowed. The line spacing shall be 4.24 mm (1/16 inch). The layout of the forms shall be strictly observed.

#### Article 2

1. The forms for Community transit declarations shall be produced in sets so arranged that the several copies may be obtained by a single typing or writing operation.
2. Each set of forms shall include at least the following copies, in numerical order:
  - (a) Copy for office of departure, bearing the number 1;

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<sup>(1)</sup> Amended by Regulation (EEC) No 595/71 of 22 March 1971.

- (b) Copy for office of destination, bearing the number 2;
  - (c) Copy to be returned to office of departure, bearing the number 3;
  - (d) Copy for statistical purposes, bearing the number 4.
3. The copies bearing the numbers 3 and 4 shall have respectively a red and a dark blue border. The width of those borders shall be about 4 mm.
4. Each form shall bear the name and address of the printer or some means of identifying him.

*[Article 3*

Where, in the cases referred to in Article 55 of Regulation (EEC) No 542/69, the set of forms does not contain sufficient copies for statistical purposes, additional copies may be used. Such copies shall correspond exactly to specimen copy No 4.]

*[Article 4*

Where, in accordance with Articles 15 and 39 of Regulation (EEC) No 542/69, the export or re-export declaration and the Community transit declaration are combined in a single form, the set of forms referred to in Article 2 shall be submitted at the same time as the copy or copies required by the Member State of departure for purposes of export or re-export.]

*Article 5*

A new heading '32' shall be added to forms T2 and T2 *bis*, its content shall be determined later.

**T1**EXTERNAL COMMUNITY  
TRANSIT1 Guarantee **E.C. C.E. E.G. E.F.**

Statistical No

## Declaration

COPY FOR THE OFFICE OF DEPARTURE		<b>1</b>	Please see Notice before completing this form	Office of departure
2 Appended documents		(Space reserved for national use)		Document issued on
3 Previous customs procedure	4 Number of forms T 1 bis			under No
				Stamp
				Signature

(Space reserved for export declaration)

## 10 DECLARATION:

represented by \_\_\_\_\_

hereby undertakes to produce the goods described below intact and within the prescribed time limit at the  
office of destination at \_\_\_\_\_At \_\_\_\_\_ on \_\_\_\_\_  
(Place of signature) (date)

Signature \_\_\_\_\_

11 Consignee

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

25 Country of destination

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)

46 Offices of transit used (and countries)

50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consignment
Entry into the Community							
Loading/Transhipment							
Transhipment							
Transhipment/Unloading							52 First country of destination
Exit from the Community							

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EXAMINATION BY OFFICE OF DEPARTURE

Results of examination:

Seals affixed:

Time limit (date):

Remarks:

At \_\_\_\_\_ on \_\_\_\_\_  
(Place) (date)Stamp and signature

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**T1**EXTERNAL COMMUNITY  
TRANSIT1 Guarantee **E.C. C.E. E.G. E.F.**

Statistical No

## Declaration

COPY FOR THE OFFICE OF DESTINATION		<b>2</b>	Please see Notice before completing this form	Office of departure	
<b>2</b> Appended documents				Document issued on under No	
<b>3</b> Previous customs procedure	<b>4</b> Number of forms T 1 bis	(Space reserved for national use)		Stamp	Signature

(Space reserved for export declaration)

**10 DECLARATION:** \_\_\_\_\_  
 represented by \_\_\_\_\_  
 hereby undertakes to produce the goods described below intact and within the prescribed time limit at the  
 office of destination at \_\_\_\_\_  
 At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)  
 Signature \_\_\_\_\_

<b>11</b> Consignee
_____
_____

(Space reserved for national statistical purposes)

<b>25</b> Country of destination	_____
<b>30</b> Number, kind, marks and numbers of packages	<b>31</b> Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)						
46 Offices of transit used (and countries)						

50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consignment
Entry into the Community							
Loading/Transhipment							
Transhipment							
Transhipment/Unloading							
Exit from the Community							52 First country of destination

**T1**  
EXTERNAL COMMUNITY  
TRANSIT

**1 Guarantee E.C. C.E. E.G. E.F.**

Statistical No

**Declaration**

**3**  
COPY FOR RETURN

**3** Please see Notice before completing this form

Office of departure

2 Appended documents

Document issued on

3 Previous customs procedure

4 Number  
of forms  
T 1 bis

(Space reserved for national use)

under No

Stamp

Signature

(Space reserved for export declaration)

10 DECLARATION:

represented by \_\_\_\_\_

hereby undertakes to produce the goods described below intact and within the prescribed time limit at the office of destination at \_\_\_\_\_

At \_\_\_\_\_ on \_\_\_\_\_ (date)

Signature \_\_\_\_\_

11 Consignee

(Space reserved for national statistical purposes)

25 Country of destination

30 Number, kind, marks and numbers of packages

31 Description of goods

	<b>38 Country of consignment</b>	<b>38 Gross weight</b>	<b>37 Price</b>
(Space reserved for national statistical purposes)			
<b>30 Number, kind, marks and numbers of packages</b>	<b>31 Description of goods</b>		
(Space reserved for national statistical purposes)			
	<b>35 Country of consignment</b>	<b>38 Gross weight</b>	<b>37 Price</b>

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consignment
46 Offices of transit used (and countries)	50						
Entry into the Community							
Loading/Transshipment							
Transshipment							
Transshipment/Unloading							
Exit from the Community							62 First country of destination

**EXAMINATION BY OFFICE OF DESTINATION**

Date of arrival:

Examination of seals:

Remarks:

At \_\_\_\_\_ (Place) \_\_\_\_\_ on \_\_\_\_\_ (date) \_\_\_\_\_ Stamp and signature \_\_\_\_\_

Registered under No \_\_\_\_\_ Returned to office of departure \_\_\_\_\_

(Space reserved for general purposes)



**T1**EXTERNAL COMMUNITY  
TRANSIT1 Guarantee **E.C. C.E. E.G. E.F.**

Statistical No

## Declaration

STATISTICAL COPY		<b>4</b> Please see Notice before completing this form	Office of departure	
2 Appended documents			Document issued on under No	
3 Previous customs procedure	4 Number of forms T 1 bis	(Space reserved for national use)		Stamp
				Signature

(Space reserved for export declaration)

## 10 DECLARATION:

represented by \_\_\_\_\_  
 hereby undertakes to produce the goods described below intact and within the prescribed time limit at the  
 office of destination at \_\_\_\_\_

At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)

Signature \_\_\_\_\_

11 Consignee

(Space reserved for national statistical purposes)

25 Country of destination

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consignment
45 Offices of transit intended (and countries)							
46 Offices of transit used (and countries)							
Entry into the Community							
Loading/Transshipment							
Transshipment							
Transshipment/Unloading							
Exit from the Community							52 First country of destination

**T1 bis**

EXTERNAL COMMUNITY TRANSIT

COPY FOR THE OFFICE  
OF DEPARTURE**1****E.C. C.E. E.G. E.F.**

OFFICE OF DEPARTURE

Continuation sheet to document T 1 issued on  
under No**30** Number, kind, marks and numbers of packages**31** Description of goods**35** Country of consignment**36** Gross weight**37** Price

(Space reserved for national statistical purposes)

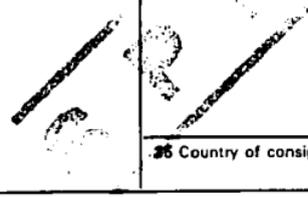
**30** Number, kind, marks and numbers of packages**31** Description of goods**35** Country of consignment**36** Gross weight**37** Price

(Space reserved for national statistical purposes)

**30** Number, kind, marks and numbers of packages**31** Description of goods

35 Country of consignment	36 Gross weight	37 Price
---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods	
		
35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods	
35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

At \_\_\_\_\_ on \_\_\_\_\_  
(Place of signature) (date)

\_\_\_\_\_  
(Signature of declarant)

**T1** *bis*

EXTERNAL COMMUNITY TRANSIT

COPY FOR THE OFFICE  
OF DESTINATION**2****E.C. C.E. E.G. E.F.**

OFFICE OF DEPARTURE

Continuation sheet to document T 1 issued on  
under No

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

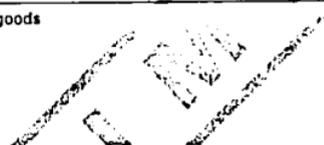
36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods



35 Country of consignment	36 Gross weight	37 Price
---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods	
	35 Country of consignment	36 Gross weight

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods	
	35 Country of consignment	36 Gross weight

(Space reserved for national statistical purposes)

At \_\_\_\_\_ on \_\_\_\_\_  
(Place of signature) (date)

\_\_\_\_\_  
(Signature of declarant)

**T1** *bis***E.C. C.E. E.G. E.F.**

EXTERNAL COMMUNITY TRANSIT

OFFICE OF DEPARTURE

Continuation sheet to document T 1 issued on  
under No

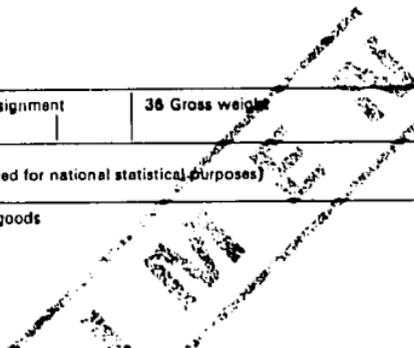
COPY FOR RETURN

**3****30** Number, kind, marks and numbers of packages**31** Description of goods**36** Country of consignment**36** Gross weight**37** Price

(Space reserved for national statistical purposes)

**30** Number, kind, marks and numbers of packages**31** Description of goods**36** Country of consignment**36** Gross weight**37** Price

(Space reserved for national statistical purposes)

**30** Number, kind, marks and numbers of packages**31** Description of goods

	35 Country of consignment	36 Gross weight	37 Price
--	---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)

\_\_\_\_\_  
 (Signature of declarant)

**T1** *bis*

EXTERNAL COMMUNITY TRANSIT

**E.C. C.E. E.G. E.F.**

OFFICE OF DEPARTURE

Continuation sheet to document T 1 issued on  
under No

STATISTICAL COPY

**4****30** Number, kind, marks and numbers of packages**31** Description of goods**35** Country of consignment**36** Gross weight**37** Price

(Space reserved for national statistical purposes)

**30** Number, kind, marks and numbers of packages**31** Description of goods**35** Country of consignment**36** Gross weight**37** Price

(Space reserved for national statistical purposes)

**30** Number, kind, marks and numbers of packages**31** Description of goods

35 Country of consignment	36 Gross weight	37 Price
---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods	
	35 Country of consignment	36 Gross weight

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods	
	35 Country of consignment	36 Gross weight

(Space reserved for national statistical purposes)

At \_\_\_\_\_ on \_\_\_\_\_  
(Place of signature) (date)

\_\_\_\_\_  
(Signature of declarant)

**T2**INTERNAL COMMUNITY  
TRANSIT1 Guarantee **E.C. C.E. E.G. E.F.**

Statistical No

## Declaration

COPY FOR THE OFFICE OF DEPARTURE		<b>1</b> Please see Notice before completing this form	Office of departure
2 Appended documents			Document issued on under No
3 Previous customs procedure	4 Number of forms T 2 bis	(Space reserved for national use)	Stamp
			Signature

(Space reserved for export declaration)

**10 DECLARATION:** \_\_\_\_\_  
represented by \_\_\_\_\_  
hereby undertakes to produce the goods described below intact and within the prescribed time limit at the  
office of destination at \_\_\_\_\_  
At \_\_\_\_\_ on \_\_\_\_\_ (date)  
(Place of signature) Signature \_\_\_\_\_

<b>11 Consignee</b>
_____
_____

(Space reserved for national statistical purposes)

25 Country of destination	31 Description of goods
30 Number, kind, marks and numbers of packages	

<b>32</b>	<b>35 Country of consignment</b>	<b>36 Gross weight</b>	<b>37 Price</b>
-----------	----------------------------------	------------------------	-----------------

(Space reserved for national statistical purposes)

<b>30 Number, kind, marks and numbers of packages</b>	<b>31 Description of goods</b>
---	--------------------------------

<b>32</b>	<b>35 Country of consignment</b>	<b>36 Gross weight</b>	<b>37 Price</b>
-----------	----------------------------------	------------------------	-----------------

(Space reserved for national statistical purposes)

<b>45 Offices of transit intended (and countries)</b>					
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<b>46 Offices of transit used (and countries)</b>					
---	--	--	--	--	--

<b>60</b>	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	<b>51 Previous country of consignment</b>
Entry into the Community							
Loading/Transhipment							
Transhipment							
Transhipment/Unloading							
Exit from the Community							<b>52 First country of destination</b>

---

EXAMINATION BY OFFICE OF DEPARTURE

Results of examination:

Seals affixed:

Time limit (date):

Remarks:

At \_\_\_\_\_ on \_\_\_\_\_  
(Place) (date)Stamp and signature

---



**T2**INTERNAL COMMUNITY  
TRANSIT1 Guarantee **E.C. C.E. E.G. E.F.**

Statistical No

## Declaration

COPY FOR THE OFFICE OF DESTINATION		<b>2</b>	Please see Notice before completing this form	Office of departure
2 Appended documents		(Space reserved for national use)		Document issued on under No
3 Previous customs procedure	4 Number of forms T 2 bis			Stamp

(Space reserved for export declaration)

## 10 DECLARATION:

represented by \_\_\_\_\_  
 hereby undertakes to produce the goods described below intact and within the prescribed time limit at the  
 office of destination at \_\_\_\_\_  
 At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)  
 Signature \_\_\_\_\_

11 Consignee

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	25 Country of destination	31 Description of goods
--	---------------------------	-------------------------

<b>32</b>	<b>35 Country of consignment</b>	<b>36 Gross weight</b>	<b>37 Price</b>
-----------	----------------------------------	------------------------	-----------------

(Space reserved for national statistical purposes)

<b>30 Number, kind, marks and numbers of packages</b>	<b>31 Description of goods</b>
---	--------------------------------

<b>32</b>	<b>35 Country of consignment</b>	<b>36 Gross weight</b>	<b>37 Price</b>
-----------	----------------------------------	------------------------	-----------------

(Space reserved for national statistical purposes)

<b>45 Offices of transit intended (and countries)</b>							
<b>46 Offices of transit used (and countries)</b>							
<b>50</b>	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	<b>51 Previous country of consignment</b>
Entry into the Community							
Loading/Transhipment							
Transhipment							
Transhipment/Unloading							
Exit from the Community							<b>52 First country of destination</b>

EXAMINATION BY OFFICE OF DEPARTURE

Results of examination:

Seals affixed:

Time limit (date):

Remarks:

At \_\_\_\_\_ on \_\_\_\_\_  
(Place) (date)

Stamp and signature

60 TRANSHIPMENTS AND OTHER INCIDENTS DURING CARRIAGEDETAILS AND MEASURES TAKEN <sup>(1)</sup>

STAMP OF COMPETENT AUTHORITY

<sup>(1)</sup> The name and address of any new carrier should in particular be stated.EXAMINATION BY OFFICE OF DESTINATION

Date of arrival:

Examination of seals:

Remarks:

At \_\_\_\_\_ on \_\_\_\_\_  
(Place) (date)

Stamp and signature

---

(Space reserved for office of destination)

---

(Space reserved for general purposes)

**T2**INTERNAL COMMUNITY  
TRANSIT1 Guarantee **E.C. C.E. E.G. E.F.**

Statistical No

## Declaration

COPY FOR RETURN		<b>3</b> Please see Notice before completing this form	Office of departure	
2 Appended documents			Document issued on under No	
3 Previous customs procedure	4 Number of forms T 2 bis	(Space reserved for national use)		Stamp
				Signature

(Space reserved for export declaration)

**10 DECLARATION:** \_\_\_\_\_  
 represented by \_\_\_\_\_  
 hereby undertakes to produce the goods described below intact and within the prescribed time limit at the  
 office of destination at \_\_\_\_\_  
 At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)  
 Signature \_\_\_\_\_

<b>11 Consignee</b>
_____
_____

(Space reserved for national statistical purposes)

	<b>26</b> Country of destination
<b>30</b> Number, kind, marks and numbers of packages	<b>31</b> Description of goods

32	35 Country of consignment	36 Gross weight	37 Price
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(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods
--	-------------------------

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)				
--	--	--	--	--

46 Offices of transit used (and countries)				
--	--	--	--	--

50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consignment
Entry into the Community							
Loading/Transhipment							
Transhipment							
Transhipment/Unloading							
Exit from the Community							52 First country of destination

---

**EXAMINATION BY OFFICE OF DESTINATION**

Date of arrival:

Examination of seals:

Remarks:

At \_\_\_\_\_ on \_\_\_\_\_  
(Place) (date)

Stamp and signature

---

Registered under No \_\_\_\_\_ Returned to office of departure

---

(Space reserved for general purposes)



**T2**INTERNAL COMMUNITY  
TRANSIT1 Guarantee **E.C. C.E. E.G. E.F.**

Statistical No

## Declaration

STATISTICAL COPY		<b>4</b> Please see Notice before completing this form	Office of departure	
2 Appended documents			Document issued on under No	
3 Previous customs procedure	4 Number of forms T 2 bis	(Space reserved for national use)		Stamp
				Signature

(Space reserved for export declaration)

**10 DECLARATION:** \_\_\_\_\_  
 represented by \_\_\_\_\_  
 hereby undertakes to produce the goods described below intact and within the prescribed time limit at the  
 office of destination at \_\_\_\_\_  
 At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)  
 Signature \_\_\_\_\_

<b>11 Consignee</b>
_____
_____

(Space reserved for national statistical purposes)

		<b>25</b> Country of destination
<b>30</b> Number, kind, marks and numbers of packages	<b>31</b> Description of goods	

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)							
46 Offices of transit used (and countries)							
50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consignment
Entry into the Community							
Loading/Transhipment							
Transhipment							
Transhipment/Unloading							52 First country of destination
Exit from the Community							

**T2** *bis*INTERNAL COMMUNITY  
TRANSITCOPY FOR THE OFFICE  
OF DEPARTURE**1****E.C. C.E. E.G. E.F.**

OFFICE OF DEPARTURE

Continuation sheet to document T 2 issued on  
under No**30** Number, kind, marks and numbers of packages**31** Description of goods**32****35** Country of consignment**36** Gross weight**37** Price

(Space reserved for national statistical purposes)

**30** Number, kind, marks and numbers of packages**31** Description of goods**32****35** Country of consignment**36** Gross weight**37** Price

(Space reserved for national statistical purposes)

**30** Number, kind, marks and numbers of packages**31** Description of goods**UNRECORDED**

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods
--	-------------------------

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods
--	-------------------------

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)

\_\_\_\_\_  
 (Signature of declarant)

**T2 bis**INTERNAL COMMUNITY  
TRANSITCOPY FOR THE OFFICE  
OF DESTINATION

2

**E.C. C.E. E.G. E.F.**

OFFICE OF DEPARTURE

Continuation sheet to document T 2 issued on  
under No

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods
--	-------------------------

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods
--	-------------------------

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)

\_\_\_\_\_  
 (Signature of declarant)

**T2 bis**INTERNAL COMMUNITY  
TRANSIT**E.C. C.E. E.G. E.F.**

OFFICE OF DEPARTURE

Continuation sheet to document T 2 issued on  
under No

COPY FOR RETURN

**3**

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

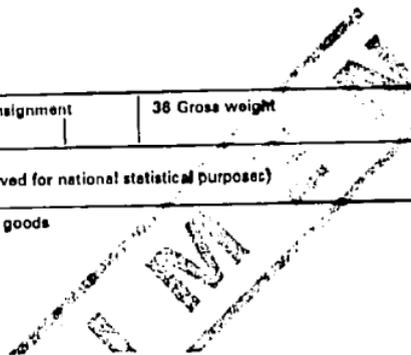
36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods



32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
--	-------------------------	--	--

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
--	-------------------------	--	--

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

(Space reserved for national statistical purposes)

At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)

\_\_\_\_\_  
 (Signature of declarant)

**T2 bis**INTERNAL COMMUNITY  
TRANSIT

STATISTICAL COPY

**4****E.C. C.E. E.G. E.F.**

OFFICE OF DEPARTURE

Continuation sheet to document T 2 issued on  
under No**30** Number, kind, marks and numbers of packages**31** Description of goods**32****35** Country of consignment**36** Gross weight**37** Price

(Space reserved for national statistical purposes)

**30** Number, kind, marks and numbers of packages**31** Description of goods**32****35** Country of consignment**36** Gross weight**37** Price

(Space reserved for national statistical purposes)

**30** Number, kind, marks and numbers of packages**31** Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

At \_\_\_\_\_ on \_\_\_\_\_  
(Place of signature) (date)\_\_\_\_\_  
(Signature of declarant)

### APPENDIX III

#### Regulation on the procedure for operating the flat-rate guarantee system provided for in Article 32 of Regulation (EEC) No 542/69 on Community transit

— (EEC) No 2311/69 of November 1969 (1) —

##### [Article 1

1. When a natural or legal person proposes to stand surety upon the conditions referred to in Articles 27 and 28 and on the terms laid down in Article 32 (1) of Regulation (EEC) No 542/69 on Community transit, the contract of guarantee shall be in the form of the model appearing in Annex I.

2. Where national law, regulation, administrative practice or accepted usage so requires, each Member State may impose the use of a different form of guarantee provided it has the same legal effect.]

##### Article 2

1. The acceptance of the guarantee referred to in Article 1 by the customs office where it is drawn up ('the office of guarantee') shall be the guarantor's authority to issue, under the terms of the guarantee, flat-rate guarantee vouchers to persons intending to act as principal in a Community transit operation from an office of departure of their choice. The termination of a contract of guarantee shall be notified forthwith to the other Member States by the Member State in which the office of guarantee is located.

2. The guarantor shall be liable up to an amount of 5 000 units of account in respect of each flat-rate guarantee voucher.

---

(1) Amended by Regulations (EEC) No 2570/69 of 22 December 1969 and (EEC) No 1031/70 of 1 June 1970.

3. Each flat-rate guarantee voucher shall conform to the model contained in Annex II and shall be in one of the official languages of the Community. The entries on the back of this form may, however, be shown on the front above the particulars of the issuing agency; the other entries that follow shall remain unchanged.

White paper shall be used, free of mechanical pulp, dressed for writing purposes and weighing between 55 and 65 g/m<sup>2</sup>. It shall have a printed guilloche pattern background in red such as to reveal any falsification by mechanical or chemical means.

The size of the form shall be 105 × 148 mm.

4. Without prejudice to Article 3, the principal may effect one Community transit operation under each flat-rate guarantee voucher. The voucher shall be delivered to the office of departure and shall be retained by it.

### *Article 3*

1. Save in the cases referred to in paragraphs 2 and 3 the office of departure shall not require a guarantee in excess of the flat-rate amount of 5 000 units of account per Community transit declaration whatever the amount of the duties and other charges which may attach to the goods comprised in a particular declaration.

2. Where, because of circumstances peculiar to the carriage of the goods, carriage thereof involves increased risks and the office of departure therefore considers that the guarantee of 5 000 units of account is clearly insufficient, it may exceptionally require a guarantee of greater amount in multiples of 5 000 units of account.

3. Transport of goods shown in the list appearing in Annex III shall give rise to an increase in the amount of the flat-rate guarantee where the quantity of goods transported exceeds the quantity corresponding to the flat-rate amount of 5 000 units of account.

In that case, the flat-rate amount shall be increased to the multiple of 5 000 units of account necessary to guarantee the quantity of goods to be dispatched.

4. In the cases referred to in paragraphs 2 and 3 the principal shall deliver to the office of departure flat-rate guarantee vouchers corresponding to the required multiple of 5 000 units of account.

#### *Article 4*

1. Where the Community transit declaration includes other goods besides those shown in the list referred to in Article 3 (3), the provisions of this Regulation shall be applied as if the two classes of goods were comprised in separate declarations.

2. By way of derogation from the provisions of paragraph 1, account shall not be taken of the presence of goods of either class if the quantity or value thereof is relatively unimportant.



COMMUNITY  
TRANSIT

C.E. E.C. E.G.

A 000 000

FLAT-RATE GUARANTEE VOUCHER

Issued by .....

(Name and address of individual or firm)

(Undertaking of the guarantor accepted on .....

by the office of guarantee of .....

This voucher is valid for an amount of up to 5 000 UNITS OF ACCOUNT for one Community transit operation .....

beginning not later than .....

and in respect of which the principal is .....

(Name and address of individual or firm)

Signature of principal (1)

Signature and stamp of guarantor

(1) Signature optional.

Name and address of printer

(Back)

To be completed by the office of departure

Community transit operation effected under T1/T2 document registered

on ..... under No .....

by the office at .....

.....  
Stamp

.....  
Signature

*ANNEX III*

1	2	3
CCT heading No	Description of goods	Quantity corresponding to the standard amount of 5 000 u.a.
09.01 A I	Coffee not roasted	5 000 kg
09.01 A II	Coffee roasted	3 500 kg
ex 21.02 A	Coffee extract and essence	1 200 kg
09.02	Tea	3 500 kg
ex 21.02 B	Tea extract and essence	1 200 kg
22.05 A	Alcoholic beverages other than non-sparkling wines	20 hl
22.06		
ex 22.09		
ex 22.08	Ethylic alcohol not denatured	10 hl
ex 22.09		
24.02 A	Cigarettes	125 000 pieces
ex 24.02 B	Cigarillos	125 000 pieces
ex 24.02 B	Cigars	50 000 pieces
24.02 C	Smoking tobacco	1 000 kg
ex 27.10	Petrol, gas-oil	400 hl
ex 33.06 B	Perfumes and toilet water	10 hl

## APPENDIX IV

### Regulation on the notification to interested parties of information relating to the progress of Community transit operations with which they are concerned

— (EEC) No 2312/69 of 19 November 1969 —

#### *Article 1*

1. Any person delivering to the office of destination a Community transit document together with the consignment to which that document relates shall upon request be issued with a receipt. The receipt, of which the specimen form is set out in the Annex to this Regulation, shall first be completed by the person concerned.
2. The size of the form on which the receipt is drawn up shall be 105 × 148 mm. The receipt shall be completed in one of the official languages of the Community. Besides the space reserved for customs use the document may contain other particulars relating to the consignment.
3. The customs visa shall be valid only in respect of the particulars contained in the part reserved for Customs use.

#### *Article 2*

Where a Community transit document has not been discharged at the office of departure, that office shall within nine months from the date of issue of that document inform accordingly the person who stood guarantor.

ANNEX

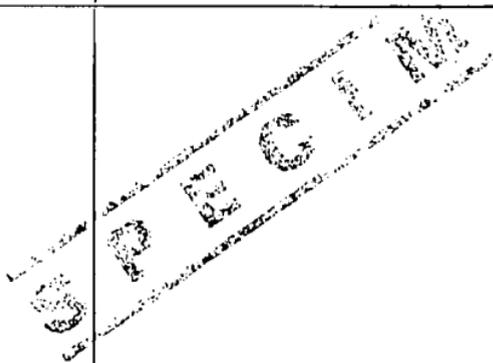
C.E. (E.C.) E.G.

COMMUNITY TRANSIT

(Transit advice note)  
AVIS DE PASSAGE  
GRENZÜBERGANGSSCHEIN

AVVISO DI PASSAGGIO  
KENNISGEVING VAN DOORGANG

Identification of vehicle .....

TRANSIT DOCUMENT		OFFICE OF TRANSIT INTENDED (AND COUNTRY):
Type (T1 or T2) and number	Office of departure	
		<p>SPACE RESERVED FOR CUSTOMS USE</p>
		<p>Date of transit:</p>
		<p>(Signature)</p>
		<p>Official Stamp</p>

Name and address of printer.

## APPENDIX V

### Regulation on the internal Community transit document for certifying the Community nature of goods

— (EEC) No 2313/69 of 19 November 1969 (1) —

#### *Article 1*

The internal Community transit document to be used for certifying the Community nature of goods which are not carried under the Community transit system, shall be made out in a single copy on a T2L form.

T2L forms shall be issued from 1 January 1970.

#### *Article 2*

1. T2L forms shall conform to the specimen in the Annex to this Regulation.
2. The paper used shall be white, free of mechanical pulp, dressed for writing purposes and weigh between 55 and 65 g/m<sup>2</sup>. It shall have a printed guilloche pattern background in green such as to reveal any falsification by mechanical or chemical means.
3. The size of the form shall be 210 × 297 mm, a tolerance in the length of — 5 mm and + 8 mm being allowed. The line spacing shall be 4.24 mm (1/16 inch). The layout of the forms shall be strictly observed.
4. Member States shall be responsible for having the forms printed. The forms may also be printed by printers appointed by the Member

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(1) Amended by Regulation (EEC) No 595/71, of 22 March 1971.

State in which they are established, in which case, each T2L form shall make reference to the appointment. Each form shall bear the name and address of the printer or a mark enabling the printer to be identified. It shall also bear an individual serial number.

### *Article 3*

T2L forms shall be printed and completed in one of the official languages of the Community to be designated by the competent authorities of the Member State of departure. The competent authorities of the Member State in which the document is produced may, where necessary, require it to be translated into the official language or one of the official languages of that Member State.

### *Article 4*

The T2L document may be used for the purpose of certifying the Community nature of the goods to which it refers only if such goods are transported directly from one Member State to another.

The following shall be regarded as directly transported from one Member State to another:

- (a) goods transported without passing through the territory of a non-member country;
- (b) goods transported through the territory of one or more non-member countries provided that carriage through such countries is covered by a single transport document made out in a Member State.

### *Article 5*

1. The T2L document shall be issued for goods falling within Article 1 (3) (a) and (b) of Regulation (EEC) No 542/69. It shall not be issued for goods:

- which are intended for export outside the Community; or
- in respect of which the customs formalities for exportation have been carried out with a view to granting refunds upon exportation to third countries within the framework of the common agricultural policy; or

— in packagings which do not fall within any of the categories specified in Article 1 (3) (a) and (b) of Regulation (EEC) No 542/69.

2. The T2L document shall be stamped by the customs authorities of the Member State of departure on application by the person concerned. It shall be delivered to him as soon as the customs formalities connected with the forwarding of the goods to the Member State of destination have been completed.

3. When the T2L document is issued retroactively it shall be endorsed with one of the following phrases in red:

‘Délivré a posteriori’  
‘Nachträglich ausgestellt’  
‘Rilasciato a posteriori’  
‘Achteraf afgegeven’.

#### *Article 6*

1. The T2L document shall be produced at the customs office where the goods are to be entered to a customs procedure other than that under which they arrived.

2. Where the goods have been transported by sea, air or pipeline the T2L document shall be produced at the customs office at which the goods are placed under a customs procedure.

#### *Article 7*

Member States shall render one another mutual assistance in checking the authenticity of T2L documents and the correctness of the information which they contain.

#### *Article 8*

1. In the case of goods which may benefit from a refund upon exportation to third countries granted within the framework of the common agricultural policy and which are routed to the Member State of destination, otherwise than by air, in such a way that part of the journey is effected outside the customs territory of the Community, the T2L document shall be made out in triplicate. The original and one copy shall be delivered to the person concerned and the second copy shall be retained by the issuing office.

2. In the Member State of destination, the person concerned shall produce at the office referred to in Article 6 the original and the copy delivered to him. That office shall send the copy to the issuing office for verification purposes and shall be notified of the result only if some irregularity is revealed.



## ANNEX

**T2L**

INTERNAL  
COMMUNITY TRANSIT DOCUMENT  
FOR CERTIFYING THE  
COMMUNITY NATURE OF GOODS

**C.E. (E.C.) E.G.****A 000 000**

1

See Notes overleaf

**10 DECLARATION:**

represented by \_\_\_\_\_

declares that the goods described below are Community goods

At \_\_\_\_\_ on \_\_\_\_\_  
(Place of signature) (date)

Signature \_\_\_\_\_

**30** Number, kind, marks and numbers of packages**31** Description of goods

32		36 Gross weight	
30 Number, kind, marks and numbers of packages	31 Description of goods		
32		36 Gross weight	

**CUSTOMS CERTIFICATE**  
Satisfied declaration correct

Export document: Type \_\_\_\_\_ No \_\_\_\_\_ Date \_\_\_\_\_

Customs office at: \_\_\_\_\_

Remarks: \_\_\_\_\_

Official  
Stamp

Date \_\_\_\_\_ 19\_\_\_\_

\_\_\_\_\_  
(Signature)



- B.** The T2L document may be used for the purpose of establishing the Community nature of goods to which it refers only where such goods are transported directly from one Member State to another.

The following shall be regarded as directly transported from one Member State to another:

- (a) goods transported without passing through the territory of a non-member country;
- (b) goods transported through the territory of one or more non-member countries provided that carriage through such countries is covered by a single transport document made out in a Member State.

- C.** The form shall be completed legibly and indelibly, preferably typed, without erasures or superimposed corrections.

Any alterations shall be made by crossing out the incorrect information and by adding the required information as appropriate.

Any such alteration shall be authenticated by the person making it and countersigned by the customs authorities.

- D.** Only the following items are to be completed:

1. When the goods are transported under the TIR or TIF Conventions, or the Rhine Manifest systems, or are covered by an ECS or ATA Carnet, the indi-

firm, and address of the person concerned and, if applicable, of the representative.

Where the form is signed by a person duly authorized, his name shall be shown in block letters.

30. In respect of goods which are not packed, indicate the number of articles, or if appropriate enter as loose goods.

31. The goods shall be described by their usual commercial name, or in accordance with the tariff nomenclature.

36. This refers to the weight as shown in the commercial documents relating to the consignment. The weight is to be specified in kilogrammes. Gross weight means the total weight of the goods and all packing material. All outside and inside containers, packings, wrappings and supports are regarded as packing; this excludes transport equipment, in particular containers, and sheets, tackle, covers and other transport accessories.

## II. Production of T2L documents at customs

The T2L documents shall be produced at the customs office where the goods are to be entered to a customs procedure other than that under which they arrived.

If the goods have been transported by sea, air or pipeline, the T2L document shall be produced at the customs office at which the goods are placed under a customs procedure.

## *APPENDIX VI*

### **Regulation on the forms for transit advice notes provided for under the Community transit system**

— (EEC) No 2314/69 of 19 November 1969 —

#### *Sole Article*

1. The forms used as transit notes under the Community transit system shall conform to the specimen set out in the Annex to this Regulation.
2. White paper shall be used with a mechanical pulp content of not more than 10%; it shall be dressed for writing purposes and weigh between 55 and 65 g/m<sup>2</sup>.
3. The size of the forms shall be 148 × 210 mm. They shall be in one of the official languages of the Community.

ANNEX

C.E. E.G.

COMMUNITY TRANSIT RECEIPT

RECEPISSE  
EINGANGSBESCHEINIGUNG

RICEVUTA  
ONTVANGSTBEWIJS

The customs office at \_\_\_\_\_  
hereby certifies that document T1, T2 <sup>(1)</sup>  
control copy T1/T2 <sup>(1)</sup>  
registered on \_\_\_\_\_ under No \_\_\_\_\_  
by the office at \_\_\_\_\_  
has been lodged and that no irregularity has been observed to date concerning the consignment  
to which this document refers

Official  
Stamp

At \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_  
(Place) (date)

Signature

<sup>(1)</sup> Delete as necessary.

Name and address of printer.

## APPENDIX VII

### Regulation establishing the list of airline companies exempt from providing the guarantee required within the framework of the Community transit system

— (EEC) No 2588/69 of 22 December 1969 <sup>(1)</sup> —

#### *Sole Article*

Where a Community transit procedure is used for a transport operation effected wholly or partly by air the airline companies listed in the Annex to this Regulation shall not be required to provide a guarantee covering the transport by air.

#### ANNEX

#### LIST OF AIRLINE COMPANIES EXEMPT FROM PROVIDING A GUARANTEE

1. Aer Lingus Teoranta (Irish Air Lines), Dublin
2. Aeroflot, Moskva
3. Aerolíneas Argentinas, Buenos Aires
4. Aerolinee Itavia, Roma
5. Air Afrique, Abidjan
6. Air Algérie (Compagnie générale de transports aériens), Alger
7. Air Bahama (International), Nassau
8. Air Canada, Montreal
9. Air Congo, Kinshasa
10. Air France, Paris
11. Air India, Bombay
12. Air Inter, Paris

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<sup>(1)</sup> Amended by Regulations (EEC) No 2631/70 of 23 December 1970 and (EEC) No 1571/71 of 22 July 1971.

13. Air Madagascar (Société nationale malgache de transports aériens), Tananarive
14. Air Sénégal (Compagnie sénégalaise de transports aériens), Dakar
15. Alitalia (Linee Aeree Italiane), Roma
16. ATI, Napoli
17. Austrian Airlines, Wien
18. Avianca (Aerovías Nacionales de Colombia SA), Bogotá
19. 'Balkan' Bulgarian Airlines, Sofia
20. 'Basco' Brothers Air Services Co., Aden
21. Bavaria Fluggesellschaft Schwabe & Co., München
22. BEA (British European Airways Corporation), Ruislip
23. BKS Air Transport Ltd, London
24. BOAC (British Overseas Airways Corporation), Heathrow Airport, London
25. British United Airways, Gatwick Airport, London
26. Canadian Pacific Airways, Vancouver
27. Ceskoslovenske Aerolinie (CSA), Praha
28. Condor Flugdienst GmbH, Frankfurt/Main
29. Dan-Air Services Ltd, London
30. Deutsche Lufthansa AG, Köln
31. East African Airways Corporation, Nairobi
32. El Al Israel Airlines Ltd, Tel Aviv
33. Elivie (Società Italiana Esercizio Elicotteri SpA), Napoli
34. Finnair, Helsinki
35. Garuda Indonesian Airways, Djakarta
36. General Air Nord GmbH, Hamburg
37. Germanair Bedarfsluftfahrtgesellschaft mbH, Frankfurt/Main
38. Iberia (Lineas Aéreas de España), Madrid
39. Interregional-Fluggesellschaft mbH, Düsseldorf
40. Iran National Airlines Corporation, Tehran
41. Japan Air Lines Co. Ltd, Tokyo
42. JAT (Jugoslovenski Aerotransport), Beograd
43. KLM (Koninklijke Luchtvaart Maatschappij), Den Haag
44. Kuwait Airways Corporation, Kuwait
45. Luftleidir HF, Reykjavik
46. LOT (Polski Linie Lotnicze), Warszawa
47. Lufttransport-Unternehmen GmbH, Düsseldorf
48. Luftverkehrsunternehmen Atlantis AG, Frankfurt/Main-Niederrad
49. Luxair (Luxembourg Airlines), Luxembourg
50. Malev (Magyar Légiközlekedési Vállalat), Budapest

51. Martinair Holland NV (MAC), Amsterdam
52. MEA (Middle East Airlines Airliban SAL), Beirut
53. Olympic Airways, Athenai
54. Pakistan International Airlines Corporation, Karachi
55. Panair Luftverkehrsgesellschaft mbH & Co., München
56. Pan American World Airways Inc., New York
57. Qantas Airways Ltd., Sydney
58. Rousseau Aviation, Dinard
59. Royal Air Maroc, Casablanca
60. SAA (South African Airways), Johannesburg
61. Sabena — Belgian World Airlines, Bruxelles — Brussel
62. SAM (Società Aerea Mediterranea), Roma
63. SAS (Scandinavian Airlines System), Stockholm
64. Seaboard World Airlines Inc., New York
65. Swissair (Swiss Air Transport Company Ltd.), Zürich
66. TAP (Transportes Aereos Portugueses SARL), Lisbõa
67. Tarom (Romanian Air Transport), Bucuresti
68. TF — Transport Flug GmbH & Co., Frankfurt/Main
69. Transavia (Holland NV), Amsterdam
70. Trans-Mediterranean Airways, Beirut
71. —
72. Tunis Air, Tunis
73. Turk Hava Yollari Anonim Ortakligi, Istanbul
74. TWA (Trans World Airlines Inc.), New York
75. United Arab Airlines, Heliopolis
76. UTA (Union de Transports Aériens), Paris
77. VARIG (Empresa Viacão Aerea Riograndense), Rio de Janeiro
78. VIASA (Venezolana Internacional de Aviación SA), Caracas
79. NLM (Nederlandse Luchtvaart Maatschappij), Amsterdam
80. Trans-Union, Paris

## APPENDIX VIII

### Regulation on simplification of the Community transit procedure for goods carried by rail

— (EEC) No 304/71 of 11 February 1971 —

#### Title I

#### GENERAL PROVISIONS

##### *Article 1*

Formalities under the Community transit procedure shall be simplified in accordance with the following provisions for carriage of goods effected by railway authorities under cover of an International Consignment Note (CIM) or International Express Parcels Consignment Note (TI Ex).

##### *Article 2*

The International Consignment Note or the International Express Parcels Consignment Note shall be treated:

- (a) with respect to goods referred to in Article 1 (2) of Regulation (EEC) No 542/69, as a TI declaration or document as the case may be;
- (b) with respect to goods referred to in Article 1 (3) of the above-mentioned Regulation, as a T2 declaration or document as the case may be.

##### *Article 3*

The railway authorities of each Member State shall make available to the customs authorities of their country the records held at their accounting offices in order to facilitate effective customs control.

##### *Article 4*

1. The railway authorities which accept the goods for carriage accompanied by an International Consignment Note or International Express Parcels Consignment Note shall be the principal as regards the transit procedure concerned.

2. The railway authorities of the Member State through whose territory goods enter the Community shall be the principal as regards the transit procedure concerning goods accepted for carriage by the railway authorities of a third country.

#### *Article 5*

The railway authorities shall ensure that consignments carried under the Community transit procedure are identified by labels marked 'Douane/Zoll/Dogana'. Such labels shall be attached to the Consignment Note or Express Parcels Consignment Note and to the railway wagon, where a full load is concerned, or to the package or packages in other cases.

#### *Article 6*

Where the contract of carriage is modified with the result that:

- a carriage operation which was to end outside the Community ends within the Community;
- a carriage operation which was to end within the Community ends outside the Community;

the railway authorities shall not perform the modified contract except with the prior agreement of the office of departure;

Where the contract of carriage is modified with the result that the carriage operation is ended within the Member State of departure, performance of the modified contract shall be subject to conditions to be determined by the customs authorities of that Member State.

In all other cases, the railway authorities may perform the modified contract; they shall forthwith inform the office of departure of the modification made.

### Title II

## MOVEMENT OF GOODS BETWEEN MEMBER STATES

#### *Article 7*

1. If a carriage operation starts and is to end within the Community, the Consignment Note shall be submitted to the office of departure.

[2. With respect to goods referred to in Article 1 (2) of Regulation (EEC) No 542/69, the office of departure shall indicate, on copy No 3 of the Consignment Note, that the goods to which that document refers are carried under the external Community transit procedure.

To this end, it shall clearly mark the symbol T1 in the space 'description of goods'.]

3. All copies of the Consignment Note shall be returned to the party concerned.

[4. With respect to goods referred to in Article 1 (3) of Regulation (EEC) No 542/69, each Member State may provide that the goods may, under conditions which it shall determine, be placed under Internal Community transit procedure without it being necessary to submit the Consignment Note covering the goods concerned to the office of departure.]

5. The customs office for the station of destination shall act as office of destination. However, if the goods are entered for home use or placed under some other customs procedure at an intermediate station, the competent office for that station shall act as office of destination.

#### *Article 8*

As a general rule, and account being taken of identification measures applied by the railway authorities, the office of departure shall not seal the means of transport or the packages.

#### *Article 9*

1. The railway authorities of the Member State in which the competent office of destination is situated shall forward to the latter copies Nos 2 and 3 of the Consignment Note.

2. The office of destination shall return, without delay, to the railway authorities copy No 2 after stamping it and shall retain copy No 3.

### Title III

## CARRIAGE OF GOODS TO OR FROM THIRD COUNTRIES

#### *Article 10*

1. If a carriage operation starts within the Community and is to end outside the Community, Articles 7 and 8 shall apply.
2. The customs office for the frontier station through which the goods in transit leave the territory of the Community shall act as office of destination.
3. There are formalities to be carried out at the office of destination.

#### *Article 11*

1. Where a carriage operation starts outside the Community and is to end within the Community, the customs office for the frontier station through which the goods enter the Community shall act as office of departure. No formalities need be carried out at the office of departure.
2. The customs office for the station of destination shall act as office of destination. However, if the goods are entered for home use or placed under some other customs procedure at an intermediate station the competent office for that station shall act as office of destination.

The formalities prescribed by Article 9 shall be carried out at the office of destination.

#### *Article 12*

1. Where a carriage operation starts and is to end outside the Community, the customs offices which are to act as office of departure and office of destination shall be as laid down in Article 11 (1) and Article 10 (2) respectively.
2. No formalities need be carried out at the offices of departure or destination.

### *Article 13*

Goods being the subject of a carriage operation to which Article 11 (1) or Article 12 (1) applies shall be considered as moving under the external Community transit procedure unless movement certificate DD3 or an internal Community transit document, drawn up for the purpose of establishing the Community nature of the goods concerned, is submitted in respect of them.

## Title IV

### PROVISION RELATING TO EXPRESS PACKAGES

#### *Article 14*

Subject to Article 15, the provisions of Titles II and III of this Regulation shall also apply to carriage under cover of the International Express Parcels Consignment Note.

#### *Article 15*

With respect to carriage operations effected under cover of the International Express Parcels Consignment Note:

- [(a) the endorsement required under Article 7 (2) shall be entered in the copy known as the waybill;]
- (b) the copy known as the waybill and a copy of the International Express Parcels Consignment Note showing if appropriate the endorsement referred to in (a) above shall, in application of Article 9, be forwarded to the office of destination which shall return, without delay, to the railway authorities the copy known as the waybill after having stamped that copy and the copy retained by that office.

## [Title V

### PROVISIONS RELATING TO STATISTICS]

#### [*Article 16*

1. For the purpose of compiling transit statistics, the railway authorities shall supply the competent department for external trade statistics in the Member State of departure with the necessary information regarding each operation under the Community transit procedure in which, pursuant to Article 4, they have acted as principals.

2. Until a Community procedure is introduced for the purpose of applying paragraph 1 and of transmitting information to the competent department for external trade statistics in Member States, other than the Member State of departure, the territory of which is crossed during any given operation under the Community transit procedure each Member State shall determine the method whereby the national railway authorities are to supply the necessary information to the competent national government department.

3. The railway authorities shall not, for the purpose of applying paragraphs 1 and 2, require the consignor to supply in addition to the information shown in the International Consignment Note or International Express Parcels Consignment Note, further information apart from the name of the countries of consignment and destination of the goods carried.]

## Title VI

### FINAL PROVISIONS

#### *Article 17*

The provisions of Titles II and III of Regulation (EEC) No 542/69 which have no further purpose for the application of this Regulation, in particular Articles 12 (3) to (6), 17, 23, 26 (1), and 41 thereof, shall not apply.

#### *Article 18*

The provisions of this Regulation shall:

[(a) not prejudice the application of Regulation (EEC) No 2315/69 on the use of Community transit documents for the purpose of applying Community measures for verifying the use and/or destination of goods;]

(b) in no way affect obligations relating to formalities concerning export, re-export, import or re-import.

*Article 19*

This Regulation shall not preclude the use of the procedure provided for in Regulation (EEC) No 542/69.

In such case, Articles 3 and 5 shall nevertheless apply.

Furthermore, copy No 2 of the Consignment Note or the copy known as the waybill of the International Express Parcels Consignment Note shall be submitted at one of the customs offices for the different stations involved in the operation under the Community transit procedure. That office shall apply its stamp after ascertaining that carriage of the goods is covered by one or more Community transit documents.

## APPENDIX IX

### Regulation on simplification of the formalities to be carried out at offices of departure and destination in respect of goods transported under the Community transit procedure

— (EEC) No 1226/71 of 11 June 1971 —

#### *Article 1*

Each Member State may simplify the formalities relating to Community transit procedure to be carried out at the offices of departure and of destination within its territory, in accordance with the following provisions.

#### Title I

### FORMALITIES AT THE OFFICE OF DEPARTURE

#### *Article 2*

The customs authorities of each Member State may authorize any person who fulfils the conditions laid down in Article 3 and who intends to carry out Community transit operations (hereinafter called 'authorized consignor') not to produce at the office of departure either the goods concerned or a T1 or T2 declaration in respect of them.

#### *Article 3*

1. The authorization provided for in Article 2 shall only be granted to persons:

- (a) who frequently send consignments;
- (b) whose records enable the customs authorities to verify the operations;
- and
- (c) who, when a guarantee is required under Community transit procedure, have provided a comprehensive guarantee.

2. The customs authorities may withhold authorization from persons not providing the guarantee they consider necessary.
3. They may withdraw the authorization, in particular when the authorized persons no longer fulfil the conditions stated in paragraph 1 or no longer provide the guarantee referred to in paragraph 2.

#### *Article 4*

The authorization to be issued by the customs authorities shall specify in particular:

- (a) the customs office or offices which are authorized offices of departure for the consignments;
- (b) the period within which, and the procedure by which, the authorized consignor is to inform the office of departure of the consignments to be sent in order that the office may, where required, examine the goods before their departure;
- (c) the period within which the goods must be produced at the office of destination;
- (d) the identification measures to be taken. The customs authorities may prescribe that the means of transport or the packages shall bear special seals, accepted by the customs authorities and affixed by the authorized consignor.

#### *Article 5*

1. The authorization shall stipulate that the 'Office of Departure' space on the front of declaration form T1 or T2:

- (a) be stamped in advance with the stamp of the office of departure and bear the signature of an official of that office; or
- (b) be stamped by the approved consignor with a special metal stamp approved by the customs authorities and conforming to the model shown in the Annex. The imprint of that stamp may be printed in advance on the forms, where the printing is entrusted to a printing works approved for that purpose.

The authorized consignor must fill in that space by indicating the consignment date of the goods and must give the declaration a number in accordance with the rules to that effect in the authorization.

2. The customs authorities may prescribe the use of forms bearing a distinctive individual sign.

#### *Article 6*

1. Not later than at the time of consignment of the goods, the authorized consignor shall complete declaration T1 or T2, duly filled in, by entering on the back of copies 1 and 2, in the space marked 'Examination by Office of Departure', the period within which the goods must be produced at the office of destination, the identification measures applied and the words 'simplified procedure'.

2. After consignment, copy No 1 shall be sent without delay to the office of departure. The customs authorities may provide, in the authorization, that copy No 1 be sent to the office of departure as soon as the declaration T1 or T2 is completed. The other copies shall accompany the goods in accordance with the provisions of Regulation (EEC) No 542/69.

3. When the customs authorities of the Member State of departure carry out an examination at the departure of a consignment, they shall record the fact in the space marked 'Examination by Office of Departure' on the back of form T1 or T2.

#### *Article 7*

Declaration T1 or T2, completed by the information specified in Article 6 (1), shall be the equivalent of document T1 or T2, and the authorized consignor who signed the declaration shall be the principal.

#### *Article 8*

1. The authorized consignor shall:
  - (a) comply with the provisions of this Regulation and of the authorization mentioned in Article 4;
  - (b) take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the stamp of the office of departure or the imprint of the special stamp.

2. In the event of any person misusing the forms stamped in advance with the stamp of the office of departure or with the special stamp approved by the customs authorities, the authorized consignor shall be liable, without prejudice to criminal proceedings, for the payment of duties and other charges due in a Member State in respect of the goods carried under cover of those forms, unless he proves to the customs authorities by whom he was authorized that he took the measures required of him in paragraph 1 (b).

## Title II

### FORMALITIES AT THE OFFICE OF DESTINATION

#### *Article 9*

1. The customs authorities of each Member State may dispense with production at the office of destination of goods transported under a Community transit procedure where the goods are intended for a person who fulfils the conditions laid down in Article 10 (hereinafter called 'authorized consignee') previously authorized by the customs authorities of the Member State in which the office of destination is situated.

2. In such a case, the principal shall have fulfilled his obligations under the provisions of Article 13 (a) of Regulation (EEC) No 542/69 from the moment when, within the prescribed period, copies of the Community transit document, together with the intact goods, have been handed over to the authorized consignee at his business premises or at the places specified in the authorization, the identification measures having been duly observed.

3. In respect of each consignment handed over to him as provided in paragraph 2, the authorized consignee shall issue, at the request of the carrier, a receipt stating that the documents and the goods have been handed over to him.

### *Article 10*

1. Only those persons may be authorized:
  - (a) who frequently receive consignments subject to customs control; and
  - (b) whose records enable the customs authorities to verify the operations.
2. The customs authorities may withhold authorization from persons not providing the guarantee they consider necessary.
3. They may withdraw the authorization, in particular when the authorized persons no longer fulfil the conditions stated in paragraph 1 or no longer provide the guarantee referred to in paragraph 2.
4. The authorized consignee must comply with the provisions of this Regulation and of the authorization referred to in Article 11.

### *Article 11*

1. The authorization granted by the customs authorities shall specify in particular:
  - (a) the customs office or offices which are authorized offices of destination for consignments which the authorized consignee receives;
  - (b) the period within which, and the procedure by which, the authorized consignee is to inform the office of destination of the arrival of the goods in order that the office may, where required, examine the goods on arrival.
2. Without prejudice to the provisions of Article 14, the customs authorities shall specify in the authorization whether the authorized consignee may dispose of the goods which have arrived without action by the office of destination.

### *Article 12*

1. In respect of consignments arriving at his business premises or at the places specified in the authorization, the authorized consignee must:
  - (a) immediately inform the office of destination, following the procedure laid down in the authorization, of any excess quantities, shortages, substitutions or other irregularities such as broken seals;

- (b) send without delay to the office of destination the copies of document T1 or T2 which accompanied the consignment, indicating the date of arrival and the state of any seals affixed.
2. The office of destination shall make the required entries in the copies of document T1 or T2 which are sent to it.

### Title III

## FINAL PROVISIONS

### *Article 13*

The customs authorities may apply to authorized consignors and authorized consignees any control measures which they consider necessary. The said consignors and consignees must submit to such measures.

### *Article 14*

The customs authorities of the Member State of departure or destination may exclude certain categories of goods from the facilities provided for in Articles 2 and 9 respectively.

### *Article 15*

[1. Where dispensation from production of the Community transit declaration at the office of departure is applicable to goods referred to in Article 1 (2) of Regulation (EEC) No 542/69 which are to be dispatched under cover of an international consignment note or an international express parcel dispatch note, in accordance with the provisions of Regulation (EEC) No 304/71 on the simplification of Community transit procedure for goods carried by rail, the customs authorities shall take the necessary measures to ensure that copy No 3 of the consignment note or the copy of the international express parcel dispatch note headed 'waybill' bears the indication 'T1'.]

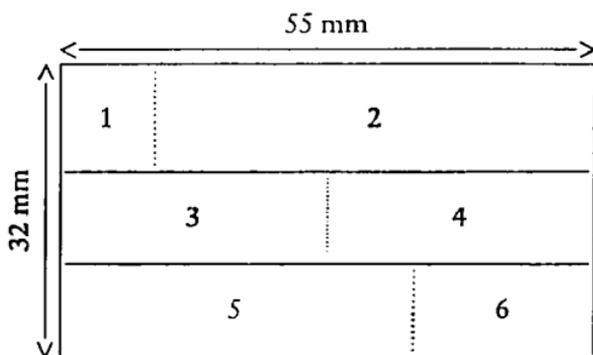
2. Where the goods carried under the simplified procedure provided for in Regulation (EEC) No 304/71 are intended for an authorized consignee, the customs authorities may provide that, in derogation from Article 9 (2) and Article 12 (1) (b), copies Nos 2 and 3 of the consignment note or the copy of the international express parcel dispatch note headed 'waybill' and a copy of a sheet of that note are to be delivered direct by the railway authorities to the office of destination.

*Article 16*

This Regulation shall be without prejudice to

- [(a) application of Regulation (EEC) No 2315/69 on the use of Community transit documents for the purpose of applying Community measures for verifying the use and/or destination of goods;]
- (b) obligations concerning formalities relating to export, re-export, import or re-import.

## ANNEX



1. Member State's coat of arms
2. Customs office
3. Number of document
4. Date
5. Authorized consignor
6. Authorization

## APPENDIX X

## MODEL I

E.C. C.E. E.G. E.F.

Guarantee

(Comprehensive guarantee covering several Community transit operations)

## I. Undertaking by the guarantor

1. The undersigned ..... (1)

resident at ..... (2)

hereby jointly and severally guarantees, at the office of guarantee of .....

.....  
up to a maximum of ..... in favour of the Kingdom of Belgium, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the

Netherlands and the Republic of Austria (3), the amounts for which the principal .....

..... (4), may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a Community transit operation carried out by that person, including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidentals.

2. The undersigned undertakes to pay forthwith, upon the first application in writing by the competent authorities of the States referred to in paragraph 1 the sums requested up to the limit of the maximum amount aforesaid.

This amount may not be reduced by the sums already paid in pursuance of this undertaking unless recourse is had to the undersigned in respect of a Community transit operation which began before the thirtieth day following that of the receipt by the undersigned of previous application or applications.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee.

This guarantee may be cancelled at any time by the undersigned, or by the State in the territory of which the office of guarantee is situated.

The cancellation shall take effect on the sixteenth day after notification thereof to the other party.

The undersigned shall remain responsible for payment of the sums which become payable in respect of Community transit operations covered by this undertaking which began before the date on which the cancellation took effect, even if the demand for payment is made after that date.

---

(1) Surname and forenames, or name of firm.

(2) Full address.

(3) Delete the name of any State or States of which the territory will not be used.

(4) Surname and forenames, or name of firm, and full address of the principal.

4. For the purpose of this undertaking the undersigned gives his address for service (1) as .....

..... (2) and in each of the other States referred to in paragraph 1 as care of

State	Surname and forenames, or name of firm, and full address
1. ....	.....
2. ....	.....
3. ....	.....
4. ....	.....
5. ....	.....
6. ....	.....

The undersigned acknowledges that all correspondence and notices and any formalities or procedure relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted and duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his address for service or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at ..... on .....

.....  
Signature <sup>(1)</sup>

**II. Acceptance by the office of guarantee**

Office of guarantee.....

Guarantor's undertaking accepted on the .....

.....  
stamp and signature

.....  
(1) If, in the law of the State, there is no provision for address for service the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

(2) Full address.

(3) The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee for the amount of.....', with the amount written out in full.

## MODEL II

E.C. C.E. E.G. E.F.

## COMMUNITY TRANSIT GUARANTEE

(Guarantee covering a single Community transit operation)

## I. Undertaking by the guarantor

1. The undersigned ..... (1)  
 resident at ..... (2)  
 hereby jointly and severally guarantees, at the office of departure of .....  
 .....  
 in favour of the Kingdom of Belgium, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, and the Republic of Austria<sup>(3)</sup>, the amounts for which the principal ..... (4), may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a Community transit operation carried out by that person from the office of departure of ..... to the office of destination of ..... in respect of the goods designated hereinafter, including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidentals.
2. The undersigned undertakes to pay forthwith the sums requested upon the first application in writing by the competent authorities of the States referred to in paragraph 1.
3. This undertaking shall be valid from the day of its acceptance by the office of departure.
4. For the purposes of this undertaking, the undersigned gives his address for services <sup>(5)</sup> as .....<sup>(2)</sup>  
 and, in each of the other States referred to in paragraph 1, as care of

State	Surname and forenames or name of firm and full address
1. ....	.....
2. ....	.....
3. ....	.....
4. ....	.....
5. ....	.....
6. ....	.....

(1) Surname and forenames, or name of firm.

(2) Fulls address.

(3) Delete the name of any State or States of which the territory is not to be used.

(4) Surname and forenames, or name of firm, and full address of the principal.

(5) If, in the law of the State, there is no provision for address for service, the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

(Front)

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his addresses for service, or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at .....on .....

.....  
Signature (1)

## II. Acceptance by the office of guarantee

Office of guarantee .....

Guarantor's undertaking accepted on the .....

.....  
Stamp and signature

---

(1) The signature must be preceded by the following in the signatory's own handwriting 'Guarantee for the amount of ....., the full amount being entered in words.

## MODEL III

E.C. C.E. E.G. E.F.

## COMMUNITY TRANSIT GUARANTEE

(Flat-rate guarantee system)

## I. Undertaking by the guarantor

1. The undersigned ..... (1)

resident at ..... (2)

hereby jointly and severally guarantees, at the office of guarantee of .....

.....

in favour of the Kingdom of Belgium, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands and the Republic of Austria any amounts for which a principal may become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a Community transit operation including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidental charges with regard to which the undersigned has agreed to be responsible by the issue of guarantee vouchers up to a maximum amount of 5 000 units of account per voucher.

2. The undersigned undertakes to pay forthwith, upon the first application in writing by the competent authorities of the States, the sums requested up to an amount of 5 000 units of account per guarantee voucher.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee.

This guarantee may be cancelled at any time by the undersigned, or by the State in the territory of which the office of guarantee is situated.

The cancellation shall take effect on the sixteenth day after notification thereof to the other party.

The undersigned shall remain responsible for payment of the sums which become payable in respect of Community transit operations covered by this undertaking which began before the date on which the cancellation took effect, even if the demand for payment is made after that date.

4. For the purposes of this undertaking, the undersigned gives his address for service <sup>(1)</sup> as .....

..... (2)  
and, in each of the other States, as care of

State	Surname and forenames, or name of firm, and full address
1. .... .....	..... .....
2. .... .....	..... .....
3. .... .....	..... .....
4. .... .....	..... .....
5. .... .....	..... .....
6. .... .....	..... .....

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his addresses for service or, if he has to alter one or more of those addresses, to advise the office of departure in advance.

Done at ..... on .....

.....  
Signature (3)

## II. Acceptance by the office of departure

Office of departure .....

Guarantor's undertaking accepted on the .....  
to cover the Community transit operation under T1/T2 (4),

issued on ..... under No .....

.....  
Stamp and signature

---

(1) If, in the law of a State, there is no provision for giving addresses for service the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

(2) Full address.

(3) The signature must be preceded by the following in the signatory's own handwriting, 'Guarantee .....

(4) Delete as appropriate

**MODEL IV**  
**E.C. C.E. E.G. E.F.**  
**COMMUNITY TRANSIT**  
**GUARANTEE CERTIFICATE**

The office of guarantee ..... (1)  
 certifies that (2) .....

.....  
 in respect of whom (3) .....  
 jointly and severally guarantees up to a maximum amount of .....

.....  
 (in figures and words)

has obtained on .....  
 provisional authorization for Community transit operations in the following ..... (4) States

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

Done at ..... on .....  
 (place of signature) (date)

.....  
 Stamp and signature

*N.B.* If the provisional authorization is revoked, this certificate must be returned without delay to the office of guarantee.

(Back)

LIST OF PERSONS AUTHORIZED TO SIGN COMMUNITY TRANSIT DECLARATIONS ON BEHALF  
OF THE PRINCIPAL

Surname and forename	Specimen signature
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

Agreed herewith:

at ..... on .....  
(Place of signature) (date)

.....  
Signature of principal

*N.B.* The unused portion of the list must be cancelled.

- .....
- (1) Full address and State.
  - (2) Surname and forenames, or name of firm, and full address of principal.
  - (3) Surname and forenames, or name of firm, and full address.
  - (4) Number written out in full.

## **PROTOCOL**

### **on the application of Article 6 (1) of the Agreement**

With reference to the Agreement signed this day on the application of the rules on Community transit, the Contracting Parties have agreed as follows:

1. In respect of agricultural products which, in the Community, are covered by a common organization of the market, and also in respect of processed agricultural products subject to specific rules as a result of the implementation of the common agricultural policy, T2 or T2L documents may be issued only upon presentation of a T2 document where the latter bears an indication that the products concerned have not been the subject of customs export formalities with a view to the grant of refunds on exportation to third countries under the common agricultural policy.
2. The products to which the rules set out in (1) shall be agreed upon by an Exchange of Letters.

## *ANNEX I*

Sir, . . .

I refer to the Agreement signed this day on the application of the rules on Community transit, and I have the honour to advise you as follows:

The combined provisions of Articles 1 (1), 2 (2) and 13 (1) of the Agreement cover the conditions under which the international transit procedures such as the TIR procedure may be maintained in respect of the movements of goods, via Austrian territory, between two points situated in the Community.

Pursuant to Article 7 (1) and (2) of the Regulation on Community transit (Appendix 1), which is not included in Article 13 (1) of the Agreement, international transit procedures may be applied with no other restriction than the condition that the carriage of goods began or is to end outside the Community, it being understood that under the second subparagraph of Article 2 (2) of this Agreement the word 'Community' means the European Economic Community.

Consequently international transit procedures may be applied in all the cases falling within Article 1 (1) of the Agreement where carriage of goods is to end or began in Austria.

I would appreciate your confirming your agreement with the contents of this letter.

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

Sir, . . .

I have the honour to confirm my agreement with your letter of today's date, which reads as follows:

'I refer to the Agreement signed this day on the application of the rules on Community transit, and I have the honour to advise you as follows:

The combined provisions of Articles 1 (1), 2 (2) and 13 (1) of the Agreement cover the conditions under which the international transit procedures, such as the TIR procedure, may be maintained in respect of the movement of goods, via Austrian territory, between two points situated in the Community.

Pursuant to Article 7 (1) and (2) of the Regulation on Community transit (Appendix 1), which is not included in Article 13 (1) of the Agreement, international transit procedures may be applied with no other restriction than the condition that the carriage of goods began or is to end outside the Community, it being understood that under the second subparagraph of Article 2 (2) of this Agreement the word "Community" means the European Economic Community.

Consequently international transit procedures may be applied in all the cases falling within Article 1 (1) of the Agreement where carriage of goods is to end or began in Austria.

I would appreciate your confirming your agreement with the contents of this letter.'

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

## *ANNEX II*

Sir, . . .

I refer to the Agreement signed this day on the application of the rules on Community transit, and I have the honour to advise you as follows:

The Community is aware of the difficulties which implementation of the Protocol on the application of Article 6 (1) of the Agreement may bring about for the Austrian customs authorities. Consequently, the Community undertakes to consider an amendment of the Regulation on Community transit (Appendix I) in order to make compulsory the application to the external Community transit procedure in the case of products which, in one of the Member States, have been the subject of customs export formalities with a view to the grant of a refund on exportation to third countries under the common agricultural policy. A proposal for an appropriate amendment of the aforementioned Regulation is now under consideration by the Council of the European Communities. You will be notified of the decision of the Council as soon as this has been reached.

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

Sir, . . .

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

'I refer to the Agreement signed this day on the application of the rules on Community transit, and I have the honour to advise you as follows:

The Community is aware of the difficulties which implementation of the Protocol on the application of Article 6 (1) of the Agreement may bring about for the Austrian customs authorities. Consequently, the Community undertakes to consider an amendment of the Regulation on Community transit (Appendix I) in order to make compulsory the application of the external Community transit procedure in the case of products which, in one of the Member States, have been the subject of customs export formalities with a view to the grant of a refund on exportation to third countries under the common agricultural policy. A proposal for such an appropriate amendment of the aforementioned Regulation is now under consideration by the Council of the European Communities. You will be notified of the decision of the Council as soon as this has been reached.'

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

### *ANNEX III*

Sir, . . .

I refer to the Agreement signed this day on the application of the rules on Community transit, and I have the honour to advise you as follows:

The customs authorities and the railway authorities of the Member States have agreed that, in order to reach a quicker settlement of any dispute which may arise in future, irregularities discovered during or in respect of a Community transit operation by rail shall be dealt with exclusively by the customs authorities of the same country. This principle is to apply irrespective of which railway authority is the principal within the meaning of the rules relating to Community transit.

It is understood that the conclusion of the Agreement shall extend this arrangement to apply to the Austrian customs and railway authorities.

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

Sir, . . .

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

'I refer to the Agreement signed this day on the application of the rules on Community transit, and I have the honour to advise you as follows:

The customs authorities and the railway authorities of the Member States have agreed that, in order to reach a quicker settlement of any dispute which may arise in future, irregularities discovered during or in respect of a Community transit operation by rail shall be dealt with exclusively by the customs authorities concerned and the railway authorities of the same country. This principle is to apply irrespective of which railway authority is the principal within the meaning of the rules relating to Community transit.

It is understood that the conclusion of the Agreement shall extend this arrangement to apply to the Austrian customs and railway authorities.'

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

## SUPPLEMENTARY PROTOCOL

### TO THE AGREEMENT BETWEEN THE EUROPEAN ECONOMIC COMMUNITY AND THE REPUBLIC OF AUSTRIA <sup>(1)</sup>

#### REGULATION (EEC) No 895/75 OF THE COUNCIL

of 18 March 1975

concluding the Supplementary Protocol to the Agreement between the  
European Economic Community and the Republic of Austria

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the recommendation from the Commission;

Whereas, since Norway did not accede to the European Communities, the  
Supplementary Protocol to the Agreement between the European  
Economic Community and the Republic of Austria should be concluded,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

The Supplementary Protocol to the Agreement between the European  
Economic Community and the Republic of Austria is hereby concluded  
on behalf of the Community.

The text of the Protocol is annexed hereto.

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(1) OJ No L 106, 26.4.1975.

*Article 2*

The President of the Council is hereby authorized to designate the person empowered to sign the Protocol referred to in Article 1 and to confer on him the necessary powers to bind the Community.

*Article 3*

This Regulation shall enter into force on 1 May 1975.

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

Done at Brussels, 18 March 1975.

*For the Council*  
*The President*  
R. RYAN

## SUPPLEMENTARY PROTOCOL

to the Agreement between the European Economic Community and  
the Republic of Austria

THE EUROPEAN ECONOMIC COMMUNITY,

of the one part, and

THE REPUBLIC OF AUSTRIA,

of the other part,

HAVE AGREED to make the following amendments to their Agreement  
of 22 July 1972:

### *Article 1*

The text of the Agreement shall be amended as follows:

1. Article 4 (2): the word 'Norway' shall be deleted.
2. Article 4 (2) and Article 5 (3), second subparagraph: the following phrase shall be deleted: 'drawn up and adopted within the conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland'.
3. Article 5 (3), first and second subparagraphs: the words 'Protocol No 1' shall be replaced by the words 'Protocols No 1 and No 2'.
4. Article 36, first paragraph: the words 'German, Italian and Norwegian' shall be replaced by the words 'German and Italian'.
5. The following shall be deleted from the end of the Agreement:  
— 'Utferdiget i Brussel, tjuende juli nitten hundre og syttito',  
— 'For Rådet for De Europeiske Fellesskap'.

### *Article 2*

Protocol No 1 shall be amended as follows:

1. Article 1 (3) and (4) and Article 3 (f) (i): the word 'Norway' shall be deleted.

2. Article 4 (2) and (3) and Article 6 (6), second subparagraph: the word 'Norway' shall be deleted.
3. Annex A: the word 'Norway' shall be deleted from the title and the column headed 'Norway' shall be deleted.
4. Annex E: the column headed 'Norway' shall be deleted.

### *Article 3*

Protocol No 2 shall be amended as follows:

1. Article 2 (1) (b), first line, and (b) (i), second indent and Article 2 (2), second subparagraph: the word 'Norway' shall be deleted.
2. Article 2 (1) (b) (i) and Article 2 (3): the following phrase shall be deleted: 'drawn up and adopted within the conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland'.

### *Article 4*

Protocol No 3 shall be amended as follows:

1. The following shall be substituted for the first part of Article 2 (1):  
'1. Inasmuch as trade between the Community and Finland, Iceland, Norway, Portugal, Sweden and Switzerland and between Austria and the latter six countries and also between each of those six countries themselves is governed by rules identical to those in this Protocol, the following products shall also be considered as:'
2. Article 2 (1) (A), (1) (A) (a), (1) (B) and (1) (B) (a): the words 'six countries' shall be substituted for the words 'five countries'.
3. Article 7: the word 'Norway' shall be inserted between the words 'Iceland' and 'Portugal'.
4. The following shall be substituted for Article 23 (2) and (3):  
'2. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Denmark or the United Kingdom in respect of imported goods used in the manufacture of products for which a movement certificate is

issued by the customs authorities of either of these two countries for the purpose of benefiting in Austria from the tariff provisions in force in Austria and covered by Article 3 (1) of the Agreement. This rule does not however, apply where the goods used are those referred to in Article 25 (1) of this Protocol.

3. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Austria in respect of imported goods used in the manufacture of products for which a movement certificate is issued by the customs authorities of Austria for the purpose of benefiting in Denmark or the United Kingdom from the tariff provisions in force in these two countries and covered by Article 3 (1) of the Agreement. This rule does not, however, apply where the goods used are those referred to in Article 25 (1) of this Protocol.'

5. Article 24 (2): the word 'Norway' shall be deleted from (iii) and the words 'five countries' in (v) shall be replaced by the words 'six countries'.
6. Article 25 (1), as last amended by Decision No 9/73 of the Joint Committee: the words 'five countries' shall be replaced by the words 'six countries' in (a) and (b) (2).
7. Article 26: the word 'Norway' shall be inserted between the words 'Iceland' and 'Portugal'.
8. Article 27 (1) and (2): the words 'five countries' shall be replaced by the words 'six countries'.
9. Annex I: the word 'Norway' shall be deleted from Explanatory Notes 10 and 13.

#### *Article 5*

Protocol No 4: the following phrase shall be deleted: 'drawn up and adopted within the conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland'.

#### *Article 6*

The following shall be deleted from the Final Act:

- 'Utfærdiget i Brussel, tjuende juli nitten hundre og syttito',
- 'For Rådet for De Europeiske Fællesskap'.

### *Article 7*

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

## DECISIONS OF THE EEC-AUSTRIA JOINT COMMITTEE

### TAKEN IN THE FRAMEWORK OF THE AGREEMENT BETWEEN THE EUROPEAN ECONOMIC COMMUNITY AND THE REPUBLIC OF AUSTRIA AND AMENDING THE TEXT THEREOF

*Decision of the Joint Committee No 3/73 laying down the methods of administrative cooperation in the customs field for the purpose of implementing the Agreement between the European Economic Community and the Republic of Austria* <sup>(1)</sup> <sup>(2)</sup>.

*Decision of the Joint Committee No 5/73 concerning movement certificates A.O.S.1 and A.W.1 contained in Annexes V and VI to Protocol No 3* <sup>(1)</sup> <sup>(2)</sup>.

*Decision of the Joint Committee No 6/73 supplementing and amending Protocol No 3 on the definition of the concept of 'originating products' and methods of administrative cooperation* <sup>(1)</sup> <sup>(2)</sup>.

*Decision of the Joint Committee No 8/73 on A.W.1 certificates contained in Annex VI to Protocol No 3* <sup>(1)</sup> <sup>(2)</sup>.

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<sup>(1)</sup> OJ No L 160, 18.6.1973.

<sup>(2)</sup> Identical Decisions have been taken in the framework of the Agreements between the EEC and

— The Portuguese Republic (Council Regulation (EEC) No 1558/73)

— The Kingdom of Sweden (Council Regulation (EEC) No 1559/73)

— The Swiss Confederation (Council Regulation (EEC) No 1560/73)

(OJ No L 160, 18.6.1973).

With regard to the Republic of Iceland, the same decisions were published in OJ No L 324, 24.11.1973.

With regard to the Kingdom of Norway, the Decisions of the Joint Committee Nos 3/73 and 5/73 (Council Regulation (EEC) No 3352/73, OJ No L 347, 17.12.1973) are identical with Decisions 3/73 and 8/73 referred to above.

**REGULATION (EEC) NO 1557/73 OF THE COUNCIL  
of 14 May 1973**

**on the application of certain Decisions on customs matters taken by the  
Joint Committee set up under the Agreement between the European  
Economic Community and the Republic of Austria**

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 an Agreement <sup>(1)</sup> between the European Economic Community and the Republic of Austria was signed on 22 July 1972, and entered into force on 1 January 1973;

Whereas pursuant to Articles 16 and 28 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation which is an integral part of the Agreement, the Joint Committee adopted certain Decisions on customs matters on 6 February 1973;

Whereas it is necessary to apply these Decisions in the Community;

**HAS ADOPTED THIS REGULATION:**

*Article 1*

For the purpose of implementing the Agreement between the European Economic Community and the Republic of Austria, the Decisions of the Joint Committee Nos 3/73, 4/73, 5/73, 6/73, 7/73 and 8/73 of 6 February 1973, annexed to this Regulation, shall apply in the Community <sup>(2)</sup>.

*Article 2*

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

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(1) OJ No L 300, 31.12.1972 — English version appears in OJ Special Edition 1972 (31 December).

(2) Decisions Nos 4/73 and 7/73 are not included since they only applied to 1973.

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

**Done at Brussels, 14 May 1973.**

*For the Council*  
*The President*  
**R. VAN ELSLANDE**

## *ANNEX I*

### **DECISION OF THE JOINT COMMITTEE No 3/73**

**laying down the methods of administrative cooperation in the customs field for the purpose of implementing the Agreement between the European Economic Community and the Republic of Austria**

**THE JOINT COMMITTEE,**

Having regard to the Agreement between the European Economic Community and the Republic of Austria signed at Brussels on 22 July 1972;

Having regard to Protocol No 3 on the definition of the concept of 'originating products' and methods of administrative cooperation, and in particular Article 16 thereof;

Whereas it is necessary, for the proper functioning of the Agreement, to organize close administrative cooperation between the Contracting Parties to the Agreement to ensure correct and uniform application of the customs provisions contained therein, in particular those of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation;

**HAS DECIDED:**

#### *Article 1*

Where the term 'movement certificate' or 'movement certificates' is used in this Decision and it is not specified whether the certificate or certificates concerned are of the type described in Article 8 (1) or Article 8 (2) of Protocol No 3 on the definition of the concept of 'originating products' and methods of administrative cooperation, hereinafter referred to as Protocol No 3, the relevant provisions shall apply equally to both types of certificate.

## *Article 2*

1. Under the responsibility of the exporter, he or his authorized representative shall request the issue of a movement certificate.

This request shall be made out on one of the forms as shown in Annexes V and VI of Protocol No 3. The form must be completed in accordance with the provisions of Protocol No 3.

2. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported qualify for the issue of a movement certificate.

## *Article 3*

1. It shall be the responsibility of the customs authorities of the exporting country to ensure that forms referred to in Article 2 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 any possibility of fraudulent additions. To this end, the description of the goods must be given 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.

2. Since the movement certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

## *Article 4*

The A.OS.1 movement certificate shall be issued by the customs authorities of a Member State of the European Economic Community if the goods to be exported can be considered products originating in the Community within the meaning of Article 1 (1) of Protocol No 3.

### *Article 5*

The A.OS.1 movement certificate shall be issued by the customs authorities of Austria if the goods to be exported can be considered products originating in Austria within the meaning of Article 1 (2) of Protocol No 3.

### *Article 6*

The A.W.1 movement certificate shall be issued by the customs authorities of a Member State of the European Economic Community or of Austria if the goods to be exported can be considered products originating in the Community, in Austria or in Finland, Iceland, Portugal, Sweden or Switzerland within the meaning of Article 2 and, where applicable, Article 3 of Protocol No 3.

### *Article 7*

For the purpose of verifying whether the conditions stated in Articles 4, 5 and 6 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.

### *Article 8*

1. A.W.1 movement certificates must indicate the initials of certificates issued earlier followed by the numbers of those certificates. This reference may be replaced by that of the export dossier.

2. For the purpose of implementing Articles 2 and 3, of Protocol No 3, A.W.1 movement certificates must indicate the State in which the products used have acquired the status of originating products.

### *Article 9*

Proof that the conditions set out in Article 7 of Protocol No 3 have been met shall be provided by submission to the customs authorities of the importing State of either:

- (a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed;
- or

- (b) a certificate issued by the customs authorities of the transit country containing:
- (i) an exact description of the goods,
  - (ii) the date of unloading and reloading of the goods and, where applicable, the names of the ships,
  - (iii) certified proof of the conditions under which the goods have stayed in the transit country; or,
- (c) failing such particulars, any documentary evidence.

#### *Article 10*

The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

#### *Article 11*

The customs authorities of the Member States and Austria shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of movement certificates.

#### *Article 12*

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

#### *Article 13*

1. When a certificate is issued within the meaning of Article 10 (1) of Protocol No 3 after the goods to which it relates have actually been exported, the exporter must in the application referred to in Article 9 of Protocol No 3:

- (a) indicate the place and date of exportation of the goods to which the certificate relates;
- (b) certify that no certificate 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 retrospectively only after verifying that the particulars supplied in the exporter's application agree with those on the corresponding document.

Certificates issued retrospectively must be endorsed with one of the following phrases: 'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE'.

#### *Article 14*

In the event of the theft, loss or destruction of a movement 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: 'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE'.

The duplicate, which must bear the date of issue of the original movement certificate, shall take effect as from that date.

#### *Article 15*

Movement certificates submitted to the customs authorities of the importing country after expiry of the time limit for their submission stipulated in Article 11 of Protocol No 3 may be accepted for the purpose of applying the preferential arrangements provided the failure to observe this time limit results from *force majeure* or exceptional circumstances.

In addition, the customs authorities of the importing country may accept such certificates provided the goods have been presented to them before the expiry of the said time limit.

#### *Article 16*

The discovery of slight discrepancies between the statements made in the movement certificate 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, provided it is duly established that the certificate corresponds to the goods.

### *Article 17*

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

2. When products originating in the Community or Austria and imported into a free zone under cover of a movement certificate undergo treatment or processing, the customs authorities concerned must issue a new certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of Protocol No 3.

### *Article 18*

1. Under the responsibility of the exporter, he or his authorized representative shall complete and sign the two parts of form EUR.2, of which a model is annexed to Joint Committee Decision No 4/73.

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 space reserved for 'Remarks' in form EUR. 2.

2. The exporter shall enter the title, 'EUR. 2', followed by the serial number of the form on the green label C1 or customs declaration C2/CP3.

### *Article 19*

1. Subsequent verifications of movement certificates 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 the provisions of paragraph 1 above, the customs authorities of the importing State shall return the movement certificate or Part 2 of 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 Part 2 of 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 the provisions 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 soon as possible. These results must be such as to make it possible to determine whether the disputed movement certificate 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 Protocol No 3, they shall be submitted to the Customs Committee.

For the purpose of the subsequent verification of certificates, the customs authorities of the exporting country must keep the export documents, or copies of certificates used in place thereof, for not less than two years.

### *Article 20*

For the application of Article 25 (1) of Protocol No 3, movement certificates and forms EUR.2 may be endorsed with one of the following expressions: 'ART. 25.1 GEGEBEN', 'APPLICATION ART. 25.1', 'APPLICAZIONE ART. 25.1', 'ART. 25.1 VOLDAAN', 'ART. 25 (1) SATISFIED', 'ART. 25.1 OPFYLDT'.

These expressions shall be authenticated, in the case of movement certificates, by means of the stamp used by the appropriate customs office.

*Article 21*

The initial and endorsements referred to in Articles 8, 13, 14 and 20 shall be added in the space in the certificate for 'Remarks'.

Done at Brussels, 6 February 1973.

*For the Joint Committee*

*The Chairman*

F. H. LEITNER

*The Secretaries*

H. MICHITSCH    M. LOY

*ANNEX III*

**DECISION OF THE JOINT COMMITTEE No 5/73**

**concerning movement certificates A.OS.1 and A.W.1  
contained in Annexes V and VI to Protocol No 3**

**THE JOINT COMMITTEE,**

Having regard to the Agreement between the European Economic Community and the Republic of Austria signed at Brussels on 22 July 1972;

Having regard to Protocol No 3 on the definition of the concept of 'originating products' and methods of administrative cooperation (hereinafter referred to as 'Protocol No 3'), and in particular Article 28 thereof;

Whereas it is necessary to make an addition to Note 1 on the front of the model of movement certificate A.OS.1 contained in Annex V to Protocol No 3 in order to enable the specimen to be used for purposes of the Agreements specified in Article 2 of Protocol No 3;

Whereas it is necessary to amend the specimen of movement certificate A.W.1 contained in Annex VI to Protocol No 3 in order to render it identical to the models contained in Annex VI of Protocol No 3 annexed to each of the Agreements referred to above;

Whereas in order to ensure concordance of the versions in the different languages of Protocol No 3 annexed to each of the Agreements referred to and German versions of the specimen of movement certificate A.W.1;

**HAS DECIDED:**

*Article 1*

In the specimens of movement certificate A.OS.1 contained in Annex V to Protocol No 3 which are printed in Austria, the following words shall be added to Note 1 on the front:

'or Finland, Iceland, Portugal, Sweden or Switzerland'.

## *Article 2*

1. The words 'EEC-AUSTRIA AGREEMENT' at the top of the front page of the specimen of movement certificate A.W.1 contained in Annex VI to Protocol No 3 shall be deleted.
2. The words 'movement certificate' written in the languages in which the Agreement was drawn up shall be replaced by the following words:

Warenverkehrsbescheinigung

Varecertifikat

Movement Certificate

Certificat de circulation des marchandises

Certificato di circolazione delle merci

Certificaat inzake goederenverkeer

Varesertifikat

Tavaratodistus

Flutningsskirteini

Certificado de Circulação das mercadorias

Varucertifikat

The order of the above may be changed in order to place at the top the version in the language of the country which prints the certificate.

## *Article 3*

The word 'date . . . ' shall be inserted in the space 'Customs endorsement' to be found on the front of the specimens of movement certificates A.OS.1 and A.W.1.

## *Article 4*

In the German-language version of the 'Declaration by the exporter' to be found in Annex VI to Protocol No 3 the words:

'Beschreibe den ursprungsbegründenden Vorgang wie folgt: (3)'

shall be replaced by the following words:

'Beschreibe den Sachverhalt, aufgrund dessen die Waren die vorge-  
nannten Voraussetzungen erfüllen, wie folgt: (3)'.

*Article 5*

In the English-language version of the 'Declaration by the exporter'  
to be found in Annex VI to Protocol No 3 the words:

'Declares that these goods were obtained in . . . (1)'

shall be replaced by the following words:

'Declares that these goods are situated in . . . (1)'.

*Article 6*

The movement certificates drawn up in accordance with the specimens  
previously in force may continue to be used until stocks are used up.

Done at Brussels, 6 February 1973

*The Secretaries*

A. MICHITSCH    M. LOY

*For the Joint Committee*

*The Chairman*

F. H. LEITNER

## ANNEX IV

### DECISION OF THE JOINT COMMITTEE No 6/73

**supplementing and amending Protocol No 3 on the definition of the concept of 'originating products' and methods of administrative cooperation**

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria signed at Brussels on 22 July 1972;

Having regard to Protocol No 3 on the definition of the concept of 'originating products' and methods of administrative cooperation, hereinafter referred to as 'Protocol No 3', and in particular Article 28 thereof;

Whereas it is necessary to make certain amendments to Article 25 (1) of Protocol No 3 in order to prevent the occurrence, to the detriment of originating products within the meaning of the Agreement of 22 July 1972, of some alteration of sources of supply which could occur until the date from which customs duties are abolished between the Community as originally constituted and Ireland on the one hand and Austria on the other; whereas it is in consequence necessary to amend the texts of Articles 23 and 24;

HAS DECIDED:

#### *Article 1*

The text of Article 25 (1) of Protocol No 3 shall be replaced by the following text:

'1. The following products may benefit, on import into Austria or Denmark or the United Kingdom, from the tariff provisions in force in Austria or in the latter two countries and covered by Article 3 (1) of the Agreement:

- (a) products which meet the conditions of this Protocol and for which a movement certificate has been issued indicating that they have acquired the status of originating products and have undergone any additional processing solely in Austria or in the two countries referred to above or in the other five countries specified in Article 2 of this Protocol;

- (b) products, other than products of Chapters 50 to 62, which meet the conditions of this Protocol and for which a movement certificate has been issued indicating:
- (i) that they have been obtained by the processing of goods which, upon their export from the Community as originally constituted or from Ireland, had already acquired there the status of originating products;
  - (ii) and that the added value acquired in Austria or in the two countries referred to above or in the other five countries specified in Article 2 of this Protocol represents 50% or more of the value of those products;
- (c) products of Chapters 50 to 62 listed in Column 2 below which meet the conditions of this Protocol and for which a movement certificate has been issued indicating that they have been obtained by the processing of goods listed in Column 1 below which, upon export from the Community as originally constituted or from Ireland, had already acquired there the status of originating products.

<i>Column 1</i>		<i>Column 2</i>
Products used		Products obtained
1.	50.03 Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	} All products falling within Chapters 50 to 62
	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	
2.	53.05 Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed	All products falling within Chapters 50 to 57
3.	ex 56.01 Synthetic textile fibres (discontinuous), not carded, combed or otherwise prepared for spinning	} — All products falling within Chapters 50 to 57, except heading 56.04: man-made fibres and wastes of man-made fibres (continuous or discontinuous), carded, combed or otherwise prepared for spinning — The following products of Chapters 58 to 62:
	ex 56.02 Continuous filament tow for the manufacture of man-made synthetic textile fibres (discontinuous)	
		ex 59.01: Sanitary towels
		ex 59.04: Twine, cordage, ropes and cables, plaited or not, other than single yarn composed solely of continuous synthetic textile fibres
4.	ex 56.01 Fibres and continuous filament tow of polypropylene, provided that their value does not exceed 40% of the value of the finished product	ex 59.02 Needleloom felt, whether or not impregnated or coated
	ex 56.02 Yarn	ex 50.09 Woven fabrics, dyed, containing 80% or more by weight of silk or waste silk other than noil
5.	ex Chapters 50 to 57	ex 51.04 Woven fabrics of man-made fibres (continuous), flocked
		ex 55.09 Other woven fabrics of cotton, flocked
		ex 55.09 Organdies, bleached, mercerized and parchmentized
		ex 56.07 Woven fabrics of man-made fibres (discontinuous or waste), flocked

		<i>Column 1</i>		<i>Column 2</i>		
		Products used		Products obtained		
			58.01	Carpets, carpeting and rugs, knotted (made up or not)		
			ex 59.01	Sanitary towels		
			ex 59.15	Textile hosepiping and similar tubing in which linen or true hemp or the two materials together represent not more than 50% of the weight of the textile components		
			ex 59.17	Bolting cloth		
			ex 59.17	Textile articles other than the products defined in Note 5 (a) to Chapter 59		
			ex 60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, complete and ready to wear		
			ex 60.06	Articles of the kinds falling within headings 60.02 to 60.05, knitted or crocheted and elastic or rubberized, complete and ready to wear or ready for use		
6.	ex Chapters 50 to 59	Single yarn	59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		
			59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		
7.	ex Chapters 55 and 56	Single yarn	ex 58.08	Knotted net fabrics, having a uniform square or diamond-shaped mesh knotted at each corner, entirely made of cotton or synthetic textile fibres		
8.	ex 51.01	Yarn of synthetic textile fibre (continuous), not put up for retail sale	} ex 58.08	Knotted net fabrics having a uniform square or diamond-shaped mesh knotted at each corner, entirely made of cotton or of synthetic textile fibres		
	ex 51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of synthetic textile materials			ex 59.04	Twine cordage, ropes and cables, plaited or not, other than single yarn composed solely of continuous synthetic textile fibres
					59.05	Nets and netting made of twine, cordage or rope, and made up of finishing nets of yarn, twine, cordage or rope
			59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		

9.	ex 51.01 ex 51.02 ex 56.05	Yarn, monofil, strip (artificial straw and the like) and imitation catgut, of cuprammonium fibres	58.06	Woven labels, badges and the like, not embroidered in the piece, in strips or cut to shape or size
10.	ex 51.02	Monofil of polyesters	ex 59.17	Fabrics (other than felted fabrics of textile fibres), of a kind commonly used in machinery for making or finishing cellulosic pulp, paper or paperboard, including fabrics of tubular or endless kind
11.	ex Chapters 50 to 59	Fabric and other products except those falling within headings 59.10 and 59.11	59.10	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
			ex 59.11	Plates, sheets and strip, of expanded foam or sponge rubber, combined with textile fabric
12.	ex Chapters 50 to 59	Fabric, provided that the value of the fabric (linings, trimmings and accessories not included) does not exceed 45% of the value of the finished product	ex 61.01	Men's and boys' outer garments, complete and ready to wear
			ex 61.02	Women's, girls' and infants' outer garments, complete and ready to wear, of the following kinds; frocks, skirts, jackets, trousers (other than trousers the fabric of which falls within headings 55.08 and 55.09), costumes (composed of a jacket and skirt or a jacket and trousers) and coats
13.	ex Chapters 50 to 59	Fabric, provided that the value of the fabric does not exceed 40% of the value of the finished product	ex 61.09	Brassières, corsets, corset-belts, corselettes, girdle corsets, hip belts and other articles designed for wear as body-supporting garments, whether or not elastic, complete and ready to wear

The provisions of this paragraph shall apply only to products which by virtue of the provisions of this Agreement and of the annexed Protocols will benefit from the abolition of customs duties at the conclusion of the period of tariff dismantling laid down for each product.

The above provisions shall no longer be applicable once the period of tariff dismantling laid down for each product expires.'

#### *Article 2*

In Article 23 (2) and (3) of Protocol No 3 the words:

'where the products used are those referred to in Article 25 (1) of this Protocol'

shall be replaced by the following words:

'where the products used are those referred to in Article 25 (1) (a) of this Protocol'.

#### *Article 3*

The text of Article 24 (1) of Protocol No 3 shall be replaced by the following text:

'1. Movement certificates may, where appropriate, be required to indicate that the products to which they relate have acquired the status of originating products and have undergone any additional processing under the conditions set out in Article 25 (1) until the date from which the customs duties applicable to the said products are abolished between the Community as originally constituted and Ireland on the one hand, and Austria on the other hand.'

Done at Brussels, 6 February 1973.

*For the Joint Committee*

*The Chairman*

F. H. LEITNER

*The Secretaries*

H. MICHITSCH      M. LOY

## ANNEX VI

### DECISION OF THE JOINT COMMITTEE No 8/73

on A.W.1 certificates contained in Annex VI to Protocol No 3

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria signed at Brussels on 22 July 1972;

Having regard to Protocol No 3 on the definition of the concept of 'originating products' and methods of administrative cooperation (hereinafter referred to as 'Protocol No 3'), and in particular Article 28 thereof;

Whereas it is desirable to adopt certain measures in order to permit the use, in the course of working or processing in conformity with the provisions of Article 2 of Protocol No 3, of certain 'originating products' within the meaning of the said Protocol which are without a movement certificate;

HAS DECIDED:

#### *Sole Article*

In the case in which products originating in the Community, in Austria or in one or other of the five countries referred to in Article 2 of Protocol No 3 have been imported before 1 April 1973 either into Austria or into the Community or into one or other of those five countries and have been used in the course of working or processing in conformity with that Article, movement certificates A.W.1 may be issued up to 31 December 1973 inclusive, without the submission of previous movement certificates relating to these products being required provided that the customs authorities of the exporting country have made sure that those products satisfy the provisions of Title I of the said Protocol.

Done at Brussels, 6 February 1973.

*For the Joint Committee*

*The Chairman*

F. H. LEITNER

*The Secretaries*

H. MICHITSCH      M. LOY



*Decision No 9/73 of the Joint Committee supplementing and amending Articles 24 and 25 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation* <sup>(1)</sup><sup>(2)</sup>.

## REGULATION (EEC) No 3353/73 OF THE COUNCIL

of 26 November 1973

**on the implementation of Decision No 9/73 of the EEC/Austria Joint Committee supplementing and amending Articles 24 and 25 of Protocol No 3 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 an Agreement <sup>(3)</sup> between the European Economic Community and the Republic of Austria was signed on 22 July 1972, and entered into force on 1 January 1973;

Whereas pursuant to Article 28 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation which is an integral part of the Agreement, the Joint Committee adopted Decision No 9/73 supplementing and amending Articles 24 and 25 of that Protocol on 20 August 1973;

Whereas it is necessary to apply this Decision in the Community,

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(1) OJ No L 347, 17.12.1973.

(2) Identical Decisions have been taken in the framework of the Agreements between the EEC and

— the Republic of Iceland (Council Regulation (EEC) No 3354/73)

— the Portuguese Republic (Council Regulation (EEC) No 3355/73)

— the Kingdom of Sweden (Council Regulation (EEC) No 3356/73)

— the Swiss Confederation (Council Regulation (EEC) No 3357/73)

— the Kingdom of Norway (Council Regulation (EEC) No 3358/73 — Decision No 6/73 of the EEC/Norway Joint Committee).

(OJ No L 347, 17.12.1973).

(3) OJ No L 300, 31.12.1972 — English version appears in OJ Special Edition 1972 (31 December).

HAS ADOPTED THIS REGULATION:

*Article 1*

For the purpose of implementing the Agreement between the European Economic Community and the Republic of Austria, Decision No 9/73 of the Joint Committee, annexed to this Regulation, shall apply in the Community.

*Article 2*

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

It shall apply from 1 November 1973.

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

Done at Brussels, 26 November 1973.

*For the Council*  
*The President*  
I. NØRGAARD

## DECISION No 9/73 OF THE JOINT COMMITTEE

**supplementing and amending Articles 24 and 25 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation**

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria signed in Brussels on 22 July 1972;

Having regard to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (hereinafter referred to as 'Protocol No 3') and in particular Article 28 thereof;

Whereas Decision No 6/73 of the Joint Committee of 6 February 1973 amended Article 25 (1) of Protocol No 3 to avoid, to the detriment of originating products within the meaning of the Agreement of 22 July 1972, distortions of sources of supply which could arise until customs duties are abolished between the Community as originally constituted and Ireland on the one hand, and Austria on the other; whereas that Decision has consequently amended Articles 23 and 24;

Whereas, taking account of the emergence of further risks of distortion of sources of supply, new amendments should be made to Article 25 (1) of Protocol No 3,

HAS DECIDED:

### *Article 1*

The text of Article 25 (1) of Protocol No 3 is replaced by the following:

'1. The following products may benefit, upon import into Austria or Denmark or the United Kingdom, from the tariff provisions in force in Austria or in the latter two countries and covered by Article 3 (1) of the Agreement:

- (a) products which meet the conditions of this Protocol and for which a movement certificate has been issued indicating that they have acquired the status of originating products and have undergone any additional processing solely in Austria or in the two countries referred to above or in the other five countries specified in Article 2 of this Protocol:
- (b) products, other than products of Chapters 50 to 62 which meet the conditions of this Protocol and for which a movement certificate has been issued indicating:
  - 1. that they have been obtained by the processing of goods which, upon export from the Community as originally constituted or from Ireland, had already acquired there the status of originating products;
  - 2. and that the added value acquired in Austria or in the two countries referred to above or in the other five countries specified in Article 2 of this Protocol represents 50% or more of the value of those products;
- (c) products listed in column 2 below which meet the conditions of this Protocol and for which a movement certificate has been issued indicating that they have been obtained by the processing of goods listed in column 1 below which, upon export from the Community as originally constituted or from Ireland, had already acquired there the status of originating products.

<i>Column 1</i>		<i>Column 2</i>			
Products used		Products obtained			
1.	ex 11.08 Maize and potato starches	ex 35.05	Starch glues		
2.	73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled	73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits		
3.	74.01 Copper matte; unwrought copper (refined or not), copper waste and scrap	74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire		
		74.04	Wrought plates, sheets and strip, of copper		
		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 of 0.15 mm		
		74.06	Copper powders and flakes		
		74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper		
		74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper		
		74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables		
		85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors		
		4.	75.01 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire
				75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes
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				

		<i>Column 1</i>			<i>Column 2</i>
		Products used			Products obtained
5.	ex 85.24	Carbon electrodes	ex 85.24		Graphite electrodes
6.	Materials not falling within Chapters 50 to 62				All products falling within Chapters 50 to 62
7.	ex Chapters 50 to 57	Fibres, yarn, monofil and strip of textile materials, other than those predominating in weight provided that their weight does not exceed 10% of the total weight of all the textile materials incorporated in the finished product			All products of Chapters 50 to 62 containing two or more textile materials
8.	ex Chapters 50 to 59	Yarn	ex 60.04		Under-garments, complete and ready to wear
			ex 60.05		Outer garments and other articles, complete and ready for wear or use, other than blankets
9.	ex Chapters 50 to 59	Woven fabric, not embroidered, provided that the value of the woven fabric does not exceed 50% of the value of the finished product	ex 62.02		The following products, embroidered: table linen, curtains, table runners, chair-backs; arm-rests and cushion covers (excluding bed linen) and furnishing articles for churches and similar places of worship
10.	ex Chapters 50 to 62	Trimmings and accessories (excluding linings)			All products falling within Chapter 60, heading Nos 61.01 to 61.04, 61.06, 61.07, 61.09 to 61.11 (complete and ready to wear), 61.05 (complete and ready for use), and products falling within heading No 61.08 and Chapter 62
11.	ex 57.07	Sisal yarn	ex 58.02		Sisal carpets
12.	50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)			All goods falling within Chapters 50 to 62
	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			
13.	53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed			All goods falling within Chapters 50 to 57

14.	ex 56.01	Synthetic textile fibres (discontinuous), not carded, combed or otherwise prepared for spinning	}	— All goods falling within Chapters 50 to 57, except heading No 56.04: man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning
	ex 56.02	Continuous filament tow for the manufacture of synthetic textile fibres (discontinuous)		— The following goods falling within Chapters 58 to 62: ex 59.01: Sanitary towels ex 59.04: Twine, cordage, ropes and cables, plaited or not, other than single yarn composed solely of continuous synthetic textile fibres
15.	ex 56.01 ex 56.02	Fibres and continuous filament tow of polypropylene, provided that their value does not exceed 40 % of the value of the finished goods	ex 59.02	Needleloom felt, whether or not impregnated or coated
16.	ex Chapters 50 to 57	Yarn	ex 50.09	Woven fabrics, dyed, containing 80 % or more by weight of silk or waste silk other than noil
			ex 51.04	Woven fabrics of man-made fibres (continuous), flocked
			ex 55.09	Other woven fabrics of cotton, flocked
			ex 55.09	Organdies, bleached, mercerized and parchmentized
			ex 56.07	Woven fabrics of man-made fibres (discontinuous or waste), flocked
			58.01	Carpets, carpeting and rugs, knotted (made up or not)
			ex 59.01	Sanitary towels
			ex 59.15	Textile hosepiping and similar tubing in which linen or true hemp or both materials together represent not more than 50 % of the weight of the textile components
			ex 59.17	Bolting cloth
			ex 59.17	Textile articles other than the goods defined in Note 5 (a) to Chapter 59
			ex 60.03	Stockings, under-stockings, socks, ankle-socks, sockettes and the like, complete and ready to wear

		<i>Column 1</i>	<i>Column 2</i>			
		Products used	Products obtained			
			ex 60.06	Articles of the kinds falling within heading Nos 60.02 to 60.05, knitted or crocheted and elastic or rubberized, complete and ready to wear or ready for use		
17.	ex Chapters 50 to 59	Single yarn	59.05	Nets and netting made of twine, cordage, or rope, and made up fishing nets of yarn, twine, cordage or rope		
			59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		
18.	ex Chapters 55 and 56	Single yarn	ex 58.08	Knotted net fabrics, having a uniform square or diamond-shaped mesh knotted at each corner, entirely made of cotton or synthetic textile fibres		
19.	ex 51.01	Yarn of synthetic textile fibre (continuous), not put up for retail sale	ex 58.08	Knotted net fabrics, having a uniform square or diamond-shaped mesh knotted at each corner, entirely made of cotton or of synthetic textile fibres		
	ex 51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of synthetic textile materials			ex 59.04	Twine, cordage, ropes and cables, plaited or not, other than single yarn composed solely of continuous synthetic textile fibres
					59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope
			59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		
20.	ex 51.01 ex 51.02 ex 56.05	Yarn, monofil, strip (artificial straw and the like) and imitation catgut, of cuprammonium fibres	58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		
21.	ex 51.02	Monofil of polyesters	ex 59.17	Fabrics (other than felted fabrics of textile fibres), of a kind commonly used in machinery for making or finishing cellulosic pulp, paper or paperboard, including fabrics of tubular or endless kind		

22. ex Chapters 50 to 59	Fabric and other products except those falling within heading Nos 59.10 and 59.11	59.10	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
		ex 59.11	Plates, sheets and strip, of expanded foam or sponge rubber, combined with textile fabric
23. ex Chapters 50 to 59	Fabric (excluding linings), provided that the value of the fabric (linings, trimmings and accessories not included) does not exceed 45% of the value of the finished goods	ex 61.01	Men's and boys' outer garments complete and ready to wear
		ex 61.02	Women's, girls' and infants' outer garments, complete and ready to wear, of the following kinds: frocks, skirts, jackets, trousers (other than trousers whose fabric falls within heading Nos 55.08 and 55.09), suits (consisting of a jacket and skirt or a jacket and trousers) and coats
24. ex Chapters 50 to 60	Fabric, including knitted or crocheted fabric, provided that the value of the fabric does not exceed 40% of the value of the finished goods	ex 61.09	Brassières, corsets, corset-belts, suspender belts, girdle corsets and other articles designed for wear as body-supporting garments, whether or not elastic, complete and ready to wear

This paragraph shall only apply to products which by virtue of this Agreement and of the Protocols annexed thereto will benefit from the abolition of customs duties at the conclusion of the period of tariff dismantling laid down for each product. This paragraph shall cease to be applicable upon the expiry of the period of tariff dismantling laid down for each product.'

#### *Article 2*

1. The text of Article 24 (1) of Protocol No 3 is replaced by the following:  
'Movement certificates may, where appropriate, be required to indicate that the products to which they relate have acquired the status of originating products and have undergone any additional processing under the conditions set out in Article 25 (1) until the date from which the customs duties applicable to the said products are abolished between the Community as originally constituted and Ireland on the one hand, and Austria on the other.'
2. Note 12, Articles 24 and 25 of Annex I to Protocol No 3 is deleted.

#### *Article 3*

This Decision replaces Decision No 6/73 of the Joint Committee of 6 February 1973.

Done at Brussels, 20 August 1973.

*For the Joint Committee*  
*The Chairman*  
R. REITERER

*The Secretaries:*

H. MICHITSCH      A. SLINGERLAND

*Decision No 10/73 of the Joint Committee of 12 December 1973 amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, and Decision No 3/73 of the Joint Committee laying down methods of administrative cooperation in the customs field* <sup>(1)</sup> <sup>(2)</sup>.

## REGULATION (EEC) No 3597/73 OF THE COUNCIL

of 27 December 1973

on the application of Decision No 10/73 of the EEC/Austria Joint Committee amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, and Decision No 3/73 of the Joint Committee laying down methods of administrative cooperation in the customs field

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 an Agreement <sup>(3)</sup> between the European Economic Community and the Republic of Austria was signed on 22 July 1972, and entered into force on 1 January 1973;

Whereas pursuant to Article 28 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of admini-

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(1) OJ No L 365, 31.12.1973.

(2) Identical Decisions have been taken in the framework of the Agreements between the EEC and

— the Portuguese Republic (Council Regulation (EEC) No 3598/73)

— the Kingdom of Sweden (Council Regulation (EEC) No 3599/73)

— the Swiss Confederation (Council Regulation (EEC) No 3600/73)

— the Kingdom of Norway (Council Regulation (EEC) No 3601/73) — Decision No 7/73 of the EEC/Norway Joint Committee

— the Republic of Iceland (Council Regulation (EEC) No 3602/73)

(OJ No L 365, 31.12.1973).

(3) OJ No L 300, 31.12.1972 — English version appears in OJ Special Edition 1972 (31 December).

strative cooperation, which is an integral part of the Agreement, the Joint Committee adopted Decision No 10/73 amending the said Protocol and Decision No 3/73 of the Joint Committee laying down methods of administrative cooperation in the customs field on 12 December 1973;

Whereas it is necessary to apply this Decision in the Community as from 1 January 1974,

**HAS ADOPTED THIS REGULATION:**

*Article 1*

For the purpose of implementing the Agreement between the European Economic Community and the Republic of Austria, Decision No 10/73 of the Joint Committee of 12 December 1973 shall apply in the Community.

*Article 2*

This Regulation shall enter into force on 1 January 1974.

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

Done at Brussels, 27 December 1973.

*For the Council*  
*The President*  
OVE GULDBERG

## DECISION No 10/73 OF THE JOINT COMMITTEE

of 12 December 1973

**amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, and Decision No 3/73 of the Joint Committee laying down methods of administrative cooperation in the customs field**

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria, signed in Brussels on 22 July 1972;

Having regard to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation and in particular Article 28 thereof;

Whereas the specimen A.OS.1 movement certificate given in Annex V to Protocol No 3 should be replaced by certificate EUR.1 in order to enable the latter certificate to be used under the Agreements referred to in Article 2 of Protocol No 3;

Whereas the procedure for issuing the movement certificate in respect of a complete article imported in separate instalments should be laid down;

Whereas experience has shown the need to simplify procedures for issuing movement certificates relating either to goods which have remained in the territory of the countries concerned but have not been placed in a customs bonded warehouse and which are to be re-exported in the same state, or to originating products within the meaning of Article 2 and, where appropriate, Article 3 of Protocol No 3;

Whereas certain other provisions of Protocol No 3 and of the Decision No 3/73 of the Joint Committee laying down methods of administrative cooperation in the customs field should be amended to take account of this Decision,

HAS DECIDED:

*Article 1*

Article 8 of Protocol No 3 is replaced by the following:

1. Originating products within the meaning of this Protocol shall, on import into the Community or into Austria benefit from the Agreement upon submission of an EUR.1 movement certificate, a specimen of which is given in Annex V to this Protocol, issued by the Customs authorities of Austria or of the Member States of the Community.

2. Where Article 2, and where appropriate, Article 3 are applied, the certificates shall be issued by the Customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2, upon presentation of the movement certificates issued previously.

3. Without prejudice to Article 5 (3), where, at the request of the person declaring the goods at 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.

4. The Customs authorities of Austria and of the Member States of the Community shall be authorized to issue the movement certificates specified in the agreements referred to in Article 2 under the conditions laid down in those agreements provided that the goods covered by the certificates are in the territory of Austria or of the Community. A Specimen of the certificate to be used is given in Annex V to this Protocol.'

*Article 2*

Article 9 of Protocol No 3 is replaced by the following:

'A movement certificate shall be issued only on application having been made in writing by the exporter. Such application shall be made on the form of which a specimen is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol.'

### *Article 3*

1. Article 10 (2) of Protocol No 3 is deleted.
2. Article 10 (3) of Protocol No 3 which becomes Article 10 (2) is replaced by the following:

'2. Applications for movement certificates and the certificates referred to in Article 8 (2), upon presentation of which new certificates are issued, must be preserved for at least two years by the Customs authorities of the exporting country.'

### *Article 4*

Article 11 (3) of Protocol No 3 is replaced by the following:

'3. Movement certificates shall be preserved by the Customs authorities of the importing State in accordance with the rules in force in that State.'

### *Article 5*

The first and second paragraphs of Article 12 of Protocol No 3 are replaced by the following:

'Movement certificates 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 this 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 in printscript.

Each certificate shall measure 210 × 297 mm, a tolerance of up to 5 mm less and 8 mm more being permissible as regards length. The paper used must be white-sized writing paper not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.'

*Article 6*

Article 20 of Protocol No 3 is replaced by the following:

'The Explanatory Notes, Lists A, B and C and the specimen movement certificate shall form an integral part of this Protocol.'

*Article 7*

Explanatory Note 7, Article 8 of Annex I to Protocol No 3 is deleted.

*Article 8*

The second sentence of Explanatory Note 8, Article 10 of Annex I to Protocol No 3 is deleted.

*Article 9*

Article 1 of Decision No 3/73 is deleted.

*Article 10*

The second subparagraph of Article 2 (1) of Decision No 3/73 is deleted.

*Article 11*

The initials A.OS.1 in Articles 4 and 5 of Decision No 3/73 and the initials A.W.1 in Article 6 and in Article 8 (2) of that Decision are replaced by EUR.1.

*Article 12*

Article 8 (1) of Decision No 3/73 is deleted.

*Article 13*

1. The specimen movement certificate in Annex V to Protocol No 3 is replaced by that in the Annex to this Decision.
2. Annex VI to Protocol No 3 is deleted.

3. Movement certificates made out on the forms previously in force, whether of the A.OS.1 or of the A.W.1 type, may continue to be used until stocks are used up, under the conditions laid down by this Decision.

Done at Brussels, 12 December 1973.

*For the Joint Committee*

*The Chairman*

R. de KERGORLAY

*The Secretaries*

H. MICHITSCH    A. SLINGERLAND

**ANNEX**  
**MOVEMENT CERTIFICATE**

<b>1. Exporter</b> (Name, full address, country)	<b>EUR. 1</b> No <b>A</b> 000.000		
See notes overleaf before completing this form			
<b>3. Consignee</b> (Name, full address, country) (Optional)	<b>2. Certificate used in preferential trade between</b>		
	and		
	(insert appropriate countries, groups of countries or territories)		
	<b>4. Country, group of countries or territory, of exportation</b>	<b>5. Country, group of countries or territory of destination</b>	
<b>6. Transport details</b> (Optional)	<b>7. Remarks</b>		
<b>8. Item number ; marks and numbers ; Number and kind of packages <sup>(1)</sup> ; Description of goods</b>	<b>9. Gross weight (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices (Optional)</b>	

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

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(<sup>1</sup>) Complete only where the regulations of the exporting country or territory require.

**11. CUSTOMS ENDORSEMENT**

Declaration certified  
Export document (<sup>2</sup>)

Stamp

Form ..... No .....

Customs office .....

Issuing country or territory .....

.....

Date .....

.....

(Signature)

**12. DECLARATION BY THE EXPORTER**

I, the undersigned, declare that the goods described above meet the conditions required for the issue of the attached certificate.

Place and date: .....

.....

(Signature)

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

## NOTES

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

## APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	<b>EUR. 1</b> No <b>A</b> 000.000		
	See notes overleaf before completing this form		
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between		
	..... and ..... (insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territory of exportation	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 <sup>(1)</sup> ; Description of goods	9. Gross weight (kg) or other measure (litres, m <sup>3</sup> , etc.)	10. Invoices (Optional)	

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

**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)

## 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 (!):

.....

.....

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.



*Decision No 11/73 of the Joint Committee of 11 December 1973 amending Annex II to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation* <sup>(1)</sup> <sup>(2)</sup>.

## **REGULATION (EEC) No 3603/73 OF THE COUNCIL**

**of 27 December 1973**

**on the application of Decision No 11/73 of the Joint Committee set up under the Agreement between the European Economic Community and the Republic of Austria amending Annex II to Protocol No 3 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 an Agreement <sup>(3)</sup> between the European Economic Community and the Republic of Austria was signed on 22 July 1972 and entered into force on 1 January 1973;

Whereas, pursuant to Article 28 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of

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(1) OJ No L 365, 31.12.1973.

(2) Identical Decisions have been taken in the framework of the Agreements between the EEC and

— the Portuguese Republic (Council Regulation (EEC) No 3607/73)

— the Kingdom of Sweden (Council Regulation (EEC) No 3605/73)

— the Swiss Confederation (Council Regulation (EEC) No 3604/73)

— the Republic of Iceland (Council Regulation (EEC) No 3606/73)

— the Kingdom of Norway (Council Regulation (EEC) No 3608/73 — Decision No 8/73 of the EEC/Norway Joint Committee)

(OJ No L 365, 31.12.1973).

(3) OJ No L 300, 31.12.1972 — English version appears in OJ Special Edition 1972 (31 December).

administrative cooperation, which is an integral part of the Agreement, the Joint Committee adopted Decision No 11/73 on 11 December 1973;

Whereas it is necessary to apply this Decision in the Community,

**HAS ADOPTED THIS REGULATION:**

*Article 1*

For the purpose of implementing the Agreement between the European Economic Community and the Republic of Austria, Decision No 11/73 of the Joint Committee of 11 December 1973, annexed to this Regulation, shall apply in the Community.

*Article 2*

This Regulation shall enter into force on 1 January 1974.

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

Done at Brussels, 27 December 1973.

*For the Council*  
*The President*  
OVE GULDBERG

## DECISION No 11/73 OF THE JOINT COMMITTEE

of 11 December 1973

amending Annex II to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria, signed in Brussels on 22 July 1972;

Having regard to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, hereinafter referred to as 'Protocol No 3', and in particular Article 28 thereof;

Whereas the processing of durum wheat into cereal-based products obtained by blowing or roasting, such as 'puffed rice' or 'cornflakes', should be considered to be sufficient processing within the meaning of Article 5 of Protocol No 3; whereas footnote (1) of Annex II to Protocol No 3 should therefore be amended,

HAS DECIDED:

### *Sole Article*

Footnote (1) of Annex II to Protocol No 3, concerning heading No 19.05, is replaced by the following:

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

Done at Brussels, 11 December 1973.

*For the Joint Committee*  
*The Chairman*  
R. de KERGORLAY



*Decision No 1/74 of the Joint Committee supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation.*

*Decision No 2/74 of the Joint Committee establishing a simplified procedure for the issue of EUR.1 movement certificates <sup>(1)</sup>(<sup>2</sup>).*

## **REGULATION (EEC) No 2126/74 OF THE COUNCIL**

**of 6 August 1974**

**on the application of Decision No 1/74 of the EEC-Austria Joint Committee supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation and Decision No 2/74 of the EEC-Austria Joint Committee establishing a simplified procedure for the issue of EUR.1 movement certificates**

**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 an Agreement <sup>(3)</sup> between the European Economic Community and the Republic of Austria was signed on 22 July 1972, and entered into force on 1 January 1973;**

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(1) OJ No L 224, 13.8.1974.

(2) Identical Decisions have been taken in the framework of the Agreements between the EEC and

— the Portuguese Republic (Council Regulation (EEC) No 2127/74)

— the Kingdom of Sweden (Council Regulation (EEC) No 2128/74)

— the Swiss Confederation (Council Regulation (EEC) No 2129/74)

— the Republic of Iceland (Council Regulation (EEC) No 2130/74)

— the Kingdom of Norway (Council Regulation (EEC) No 2131/74)

— the Republic of Finland (Council Regulation (EEC) No 2132/74 — Decisions Nos 8/74 and 9/74 of the EEC/Finland Joint Committee)

(OJ No L 224, 13.8.1974).

(3) OJ No L 300, 31.12.1972 — English version appears in OJ Special Edition 1972 (31 December).

Whereas pursuant to Article 16 and 28 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which is an integral part of that Agreement, the Joint Committee adopted Decision No 1/74 supplementing and amending the said Protocol and Decision No 2/74 establishing a simplified procedure for the issue of EUR.1 movement certificates.

Whereas it is necessary to apply these Decisions in the Community,

HAS ADOPTED THIS REGULATION:

*Article 1*

For the purpose of implementing the Agreement between the European Economic Community and the Republic of Austria, Decisions Nos 1/74 and 2/74 of the Joint Committee, annexed to this Regulation, shall apply in the Community.

*Article 2*

This Regulation shall enter into force on 1 September 1974.

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

Done at Brussels, 6 August 1974.

*For the Council*  
*The President*  
B. DESTREMAU

## ANNEX

### DECISION No 1/74 OF THE JOINT COMMITTEE

**supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation**

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria signed on 22 July 1972 in Brussels;

Having regard to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, and in particular Article 28 thereof;

Whereas Decision No 10/73 of the Joint Committee supplemented and amended certain provisions of Protocol No 3, and in particular Article 8 thereof;

Whereas it is necessary to lay down the procedure for the issue of the movement certificate when it refers to accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle,

HAS DECIDED AS FOLLOWS:

#### *Sole Article*

1. The following new paragraph shall be added to Article 8 of Protocol No 3:

'4. 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.'

2. The former paragraph 4 of Article 8 of Protocol No 3 shall be re-numbered paragraph 5.

3. In the sixth and seventh lines of the first paragraph of Article 16 of Protocol No 3, the reference 'Article 8 (4)' is replaced by the reference 'Article 8 (5)'.

4. In the first and second lines of Note 9 referring to Articles 16 and 22 of Annex I to Protocol No 3, the reference 'Article 8 (2) or (4)' is replaced by the reference 'Article 8 (2) or (5)'.

Done at Brussels, 11 June 1974.

*For the Joint Committee*

*The President*

R. REITERER

*The Secretaries*

H. MICHITSCH      A. SLINGERLAND

## DECISION No 2/74 OF THE JOINT COMMITTEE

establishing a simplified procedure for the issue of EUR.1 movement certificates

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria, signed in Brussels on 22 July 1972;

Having regard to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, and in particular Articles 16 and 28 thereof;

Whereas the formalities relating to the issue of EUR.1 movement certificates may be considerably eased in the cases of exporters making frequent shipments; whereas the conditions and detailed rules for easing the formalities must be laid down,

HAS DECIDED AS FOLLOWS:

### *Article 1*

By way of derogation from Article 8 (1), (2) and (5), and Articles 9 and 10 of Protocol No 3, a simplified procedure for the issue of EUR.1 movement certificates is hereby established in accordance with the following provisions.

### *Article 2*

The Customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', who satisfies the conditions set out in Article 3 and who intends to carry out transactions for which EUR.1 movement certificates may be issued, not to submit to the Customs office in the exporting State at the time of export either the goods or the application for an EUR.1 movement certificate relating to those goods, for the purpose of obtaining an EUR.1 movement certificate under the conditions laid down in Article 8 of Protocol No 3.

### *Article 3*

1. The authorization referred to in Article 2 shall be granted only to exporters making frequent shipments and who offer, to the satisfaction of the Customs authorities, all guarantees necessary to verify the originating status of the products.
2. The Customs authorities shall refuse such authorization to exporters who do not offer all the guarantees which they consider necessary.
3. The Customs authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers the guarantees referred to in the preceding paragraphs.

### *Article 4*

1. The authorization shall stipulate, at the choice of the Customs authorities, that box No 11, 'Customs Endorsement', of the EUR.1 movement certificate must
  - (a) either be endorsed beforehand with the stamp of the competent Customs office of the exporting State and the handwritten or non-handwritten signature of an official of that office, or
  - (b) be endorsed by the approved exporter with a special stamp which has been approved by the Customs authorities of the exporting State and corresponds to the specimen given in the Annex; this stamp may be preprinted on the forms.
2. In the cases referred to in paragraph 1 (a), one of the following phrases shall be entered in box No 7, 'Remarks', of the EUR.1 movement certificate: 'Simplified procedure', 'Forenklet procedure', 'Vereinfachtes Verfahren', 'Procédure simplifiée', 'Procedura simplificata', 'Vereenvoudigde procedure'.
3. Where the simplified procedure applies, the Customs authorities of the exporting State may prescribe the use of EUR.1 movement certificates bearing a distinctive sign by which they may be identified.

### *Article 5*

1. In the authorization the Customs authorities shall specify in particular:
  - (a) The conditions under which the applications for EUR.1 movement certificates are made,
  - (b) the conditions under which these applications and the EUR.1 movement certificates used as the basis for the issue of other EUR.1 movement certificates under the conditions laid down in Article 8 (2) of Protocol No 3 are kept for at least two years,
  - (c) in the cases referred to in Article 4 (1) (b), the Customs authority competent to carry out the subsequent verification referred to in Article 19 of Decision No 3/73 of the Joint Committee.
2. The approved exporter may be required to inform the Customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent Customs office may make any verification it thinks necessary before the departure of the goods.

### *Article 6*

Where, under the simplified procedure, Article 20 of Decision No 3/73 of the Joint Committee is applied, the expressions laid down in that Article shall be authenticated, as appropriate, either by the stamp used by the competent Customs office of the exporting State, or by the special stamp referred to in Article 4 (1) (b), which may be preprinted on the form.

### *Article 7*

1. In the cases referred to in Article 4 (1), box No 11, 'Customs Endorsement', of the EUR.1 movement certificate shall be completed if necessary by the approved exporter.
2. The approved exporter shall if necessary indicate in box No 13, 'Request for Verification', of the EUR.1 movement certificate the name and address of the Customs authority competent to verify the certificate.

### *Article 8*

The Customs authorities in the exporting State may carry out any check on the approved exporter which they consider necessary. The approved exporter must allow this to be done.

*Article 9*

The Customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in Article 1.

*Article 10*

This Decision shall not prejudice application of the rules of the Community, the Member States and Austria on customs formalities and the use of customs documents.

*Article 11*

This Decision shall apply *mutatis mutandis* where movement certificates of the types referred to in Article 13 (3) of Decision No 10/73 of the Joint Committee are used.

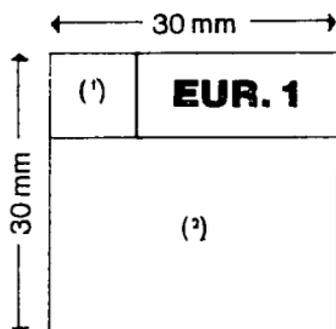
Done at Brussels, 8 July 1974.

*For the Joint Committee*  
*The President*  
R. de KERGORLAY

*The Secretaries*

H. MICHITSCH      A. SLINGERLAND

*ANNEX*



(<sup>1</sup>) Initials or coat of arms of the exporting State.

(<sup>2</sup>) Such information as is necessary for the identification of the approved exporter.



*Decision No 3/74 of the Joint Committee of 31 October 1974 supplementing and modifying Lists A and B annexed to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation* <sup>(1)</sup> <sup>(2)</sup>.

## REGULATION (EEC) No 3282/74 OF THE COUNCIL

of 2 December 1974

on the application of Decision No 3/74 of the EEC-Austria Joint Committee supplementing and modifying Lists A and B annexed to Protocol 3 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 an Agreement <sup>(3)</sup> between the European Economic Community and the Republic of Austria was signed on 22 July 1972 and entered into force on 1 January 1973;

Whereas pursuant to Article 28 of Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which is an integral part of that Agreement, the Joint

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(1) OJ No L 352, 28.12.1974.

(2) Identical Decisions have been taken in the framework of the Agreements between the EEC and

— the Republic of Finland (Council Regulation (EEC) No 3283/74 — Decision No 10/74 of the EEC/Finland Joint Committee)

— the Republic of Iceland (Council Regulation (EEC) No 3284/74)

— the Kingdom of Norway (Council Regulation (EEC) No 3285/74)

— the Portuguese Republic (Council Regulation (EEC) No 3286/74)

— the Kingdom of Sweden (Council Regulation (EEC) No 3287/74)

— the Swiss Confederation (Council Regulation (EEC) No 3288/74)

(OJ No L 352, 28.12.1974).

(3) OJ No L 300, 31.12.1972 — English version appears in OJ Special Edition 1972 (31 December).

Committee adopted Decision No 3/74 supplementing and modifying Lists A and B annexed to the said Protocol;

Whereas it is necessary to give effect within the Community to that Decision,

HAS ADOPTED THIS REGULATION:

*Article 1*

For the purposes of the Agreement between the European Economic Community and the Republic of Austria, Decision No 3/74 of the Joint Committee annexed hereto shall apply within the Community.

*Article 2*

This Regulation shall enter into force on 1 January 1975.

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

Done at Brussels, 2 December 1974.

*For the Council*

*The President*

J. SAUVAGNARGUES

## DECISION No 3/74 OF THE JOINT COMMITTEE

of 31 October 1974

**supplementing and modifying Lists A and B annexed to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation**

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria, signed at Brussels on 22 July 1972;

Having regard to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (hereinafter referred to as 'Protocol 3'), and in particular Article 28 thereof;

Whereas experience acquired since the entry into force of the agreement shows that the rules of origin laid down for certain products in Protocol 3 must be adapted to take account of the evolution of manufacturing techniques of those products and the international economic conditions concerning trade in those products;

Whereas it is now convenient to supplement and modify certain of these rules,

HAS DECIDED AS FOLLOWS:

### *Article 1*

1. The rules set out in Annex I to this Decision are inserted in List A annexed to Protocol 3 in the positions determined by the numerical order of the tariff headings.
2. The rules set out in Annex II to this Decision are substituted for the rules in List A annexed to Protocol 3 concerning heading Nos 50.04, 50.05, 50.06, 50.07 and 54.03.
3. The text contained in List A annexed to Protocol 3, fourth column in respect of heading Nos 78.02, 78.03, 78.04, 78.05 and 78.06 shall be read in conjunction with footnote (1), as follows:

'<sup>(1)</sup> These particular provisions do not apply when the products are obtained from products which have acquired the character of originating products by meeting the conditions set out in List B.'

*Article 2*

1. The rules set out in Annex III to this Decision are inserted in List B annexed to Protocol 3 in the position determined by the numerical order of the tariff headings.
2. The rules in Annex IV to this Decision are substituted for the rules in List B annexed to Protocol 3 concerning Chapters 38 and 39 and heading No ex 70.13.
3. The rule at the top of the third column of List B annexed to Protocol 3 shall read as follows:

'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.'

Done at Brussels, 31 October 1974.

*For the Joint Committee*  
*The President*  
R. de KERGORLAY

ANNEX I

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 <sup>(1)</sup>	Needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp; 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
ex 61.01 ) ex 61.02 ) ex 61.10 )	Fire resisting equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product <sup>(1)</sup> <sup>(2)</sup>

## ANNEX II

CCT heading No	Products obtained	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
	Description		
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
54.03 (1)	Flax or ramie yarn, not put up for retail sale		Manufacture from products either of heading No 54.01 neither carded nor combed or of heading No 54.02



## ANNEX III

Products obtained		Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description	
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
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 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 59.14	Incandescent gas mantles	Manufacture from tubular gas-mantle fabric
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium and scrap
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
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
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% of the materials and parts used are originating products (1)

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 (1)
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 <sup>2</sup> or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product (2)
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 <sup>2</sup> or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product (2)

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

Products obtained		Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description	
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 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
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 glass objects the value of which does not exceed 50% of the value of the finished product or decoration, entirely done by hand, excepting screen printing, of mouth blown glass, objects of which the value does not exceed 50% of the value of the finished product

*Decision No 4/74 of the Joint Committee of 2 December 1974 suspending the application of Article 23 (1) of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation* <sup>(1)</sup> <sup>(2)</sup>.

## REGULATION (EEC) No 3278/74 OF THE COUNCIL

of 19 December 1974

on the application of Decision No 4/74 of the EEC/Austria Joint Committee suspending the application of Article 23 (1) of Protocol No 3 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 an Agreement <sup>(3)</sup> between the European Economic Community and the Republic of Austria was signed on 22 July 1972 and entered into force on 1 January 1973;

Whereas pursuant to Article 28 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which is an integral part of that Agreement,

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(1) OJ No L 355, 31.12.1974.

(2) Identical Decisions have been taken in the framework of the Agreements between the EEC and

— the Republic of Iceland (Council Regulation (EEC) No 3302/74)

— the Kingdom of Norway (Council Regulation (EEC) No 3303/74)

— the Portuguese Republic (Council Regulation (EEC) No 3304/74)

— the Kingdom of Sweden (Council Regulation (EEC) No 3305/74)

— the Swiss Confederation (Council Regulation (EEC) No 3306/74)

— the Republic of Finland (Council Regulation (EEC) No 3307/74 — Decision No 11/74 of the EEC/Finland Joint Committee)

(OJ No L 355, 31.12.1974).

(3) OJ No L 300, 31.12.1972 — English version appears in OJ Special Edition 1972 (31 December).

the Joint Committee adopted Decision No 4/74 suspending the application of Article 23 (1) of the said Protocol;

Whereas it is necessary to give effect within the Community to that Decision,

HAS ADOPTED THIS REGULATION:

*Article 1*

For the purpose of implementing the Agreement between the European Economic Community and the Republic of Austria, Decision No 4/74 of the Joint Committee, annexed hereto, shall apply within the Community.

*Article 2*

This Regulation shall enter into force on 1 January 1975.

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

Done at Brussels, 19 December 1974.

*For the Council*  
*The President*  
J. P. FOURCADE

## DECISION No 4/74 OF THE JOINT COMMITTEE

of 2 December 1974

**suspending the application of Article 23 (1) of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation**

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria, signed in Brussels on 22 July 1972;

Having regard to Protocol No 3 on the definition of the concept of 'originating products' and methods of administrative cooperation, hereinafter referred to as 'Protocol No 3', and in particular Article 28 thereof;

Whereas the present text of Article 23 (1) of Protocol No 3 provides that with effect from the date on which the duty applicable to originating products of the relevant kind has been reduced in the Community and in Austria to 40% of the basic duty, no drawback or remission of any kind may be granted from customs duties in respect of non-originating products used in the manufacture of those originating products;

Whereas, by reason principally of differences in the tariff arrangements applied to the various products used in manufacture, the application of these provisions, which for most products would be on 1 January 1975, would result in considerable difficulties as well as adding to the tasks of the customs administrations;

Whereas it is therefore desirable to suspend the application of these provisions for one year,

HAS DECIDED AS FOLLOWS:

### *Article 1*

The application of Article 23 (1) of Protocol No 3 shall be suspended until 31 December 1975.

*Article 2*

**This Decision shall enter into force on 1 January 1975.**

**Done at Brussels, 2 December 1974.**

*For the Joint Committee*

*The Chairman*

**R. de KERGORLAY**

DECISIONS TAKEN BY THE JOINT COMMITTEE IN  
THE FRAMEWORK OF THE AGREEMENT BETWEEN  
THE EUROPEAN ECONOMIC COMMUNITY AND  
THE REPUBLIC OF AUSTRIA ON THE APPLICATION  
OF THE RULES ON COMMUNITY TRANSIT

*Decision No 1/74 of the Joint Committee amending the Agreement following the Accession to the European Economic Community of the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland* <sup>(1)</sup>.

*Decision No 2/74 of the Joint Committee amending the Appendices to the Agreement* <sup>(1)</sup>.

*Decision No 3/74 of the Joint Committee amending the Appendices to the Agreement (loading lists)* <sup>(1)</sup>.

*Decision No 4/74 of the Joint Committee on the Danish and English texts of the Agreement* <sup>(1)</sup>.

REGULATION (EEC) No 428/74 OF THE COUNCIL

of 16 January 1974

**i**mplementing Decision Nos 1/74, 2/74, 3/74 and 4/74 of the Joint Committee set up under the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit

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,

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<sup>(1)</sup> OJ No L 58, 23.2.1974.

Whereas Article 16 of the Agreement <sup>(1)</sup> between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, signed in Brussels on 30 November 1972, empowered the Joint Committee set up under that Agreement to adopt, by means of Decisions, certain amendments to the said Agreement and its Appendices;

Whereas on 1 January 1974 the Joint Committee adopted amendments to the Appendices to the Agreement necessitated by changes made to the rules on Community transit since the signature of the Agreement, and amendments to the Agreement to take account of the enlargement of the Communities; whereas these amendments are the subject of Decision Nos 1/74, 2/74, 3/74 and 4/74;

Whereas it is necessary to take the measures required to implement the abovementioned Decisions,

HAS ADOPTED THIS REGULATION:

*Article 1*

Decision Nos 1/74, 2/74, 3/74 and 4/74 of the Joint Committee set up under the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, annexed to this Regulation, shall apply in the Community as from 2 January 1974.

*Article 2*

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

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

Done at Brussels, 16 January 1974.

*For the Council*  
*The President*  
W. SCHEEL

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(1) OJ No L 294, 29.12.1972. English version appears in OJ No L 58, 28.2.1974.

## DECISION No 1/74 OF THE JOINT COMMITTEE

amending the Agreement following the Accession to the European Economic Community of the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland

### THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, signed in Brussels on 30 November 1972, and in particular Article 16 (3) (b) thereof;

Whereas following the Accession of the new Member States to the Community it is desirable, as long as customs duties have not been eliminated in intra-Community trade, to be able to distinguish goods according to whether they have acquired Community status in the Community as originally constituted or in a new Member State;

Whereas on these grounds it has been considered necessary to introduce internal Community transit documents, comparable with those already in use and designated in particular by the references T3 and T3L as well as to make other provisions for the application of the rules on Community transit;

Whereas consequently it is necessary to adapt the Agreement,

HAS DECIDED AS FOLLOWS:

#### *Sole Article*

The Additional Protocol in the Annex to this Decision shall be added to the Agreement concluded between the European Economic Community and the Republic of Austria on the application of the rules on Community transit.

The Protocol shall form an integral part of the said Agreement.

Done at Brussels, 1 January 1974.

*For the Joint Committee*

*The President*

K. PINGEL

*The Secretaries*

H. DIEZLER     K. FUCHS

## ANNEX

### ADDITIONAL PROTOCOL

on special procedures implementing the Agreement following the Accession to the European Economic Community of the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland

#### *Article 1*

In this Protocol:

- (a) the 'original Member States' shall mean 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;
- (b) the 'new Member States' shall mean the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland.

#### *Article 2*

Save as provided in Articles 3 and 6 the provisions of the Agreement expressly referring to forms, declarations and documents T2 or T2L shall apply equally to forms, declarations and documents T3 or T3L.

#### *Article 3*

The issue by an Austrian office of departure of a document T3 or T3L shall be subject to the presentation at that office of a document T3 or T3L.

#### *Article 4*

1. Forms T3 and T3 *bis* shall conform to the specimens given in Annexes A and B respectively except in regard to the boxes reserved for national use.
2. The front of each copy of these forms shall be printed with two red diagonal stripes running from the bottom left-hand corner to the top right-hand corner. These diagonal lines shall be about 2 mm wide and 6 to 7 mm apart.

### *Article 5*

The T3L form shall conform to the specimen shown in Annex C. The front of the form shall be printed with two red diagonal lines running from the bottom left-hand corner to the top right-hand corner. These diagonal lines shall be about 2 mm in width and be 6 to 7 mm apart.

### *Article 6*

1. When the provisions of the Regulation on simplifying Community transit procedure for goods transported by rail are applied (Appendix VIII),

- The International Consignment Note or the International Express Parcels Consignment Note drawn up in respect of goods accepted for transport by the railway authorities of an original Member State shall have equivalent effect to a document T2 provided it does not bear the indication T1 or T3;
- the International Consignment Note or the International Express Parcels Consignment Note drawn up in respect of goods accepted for transport by the railway authorities of a new Member State, shall have equivalent effect to a document T3 provided it does not bear the indication T1 or T2, the T2 being authenticated by the office of departure.

2. For the implementation of Article 8 (2) of the Agreement the document must be stamped T3 when the goods concerned arrive in Austria under cover of

- document T3,
- International Consignment Note or International Express Parcels Consignment Note equivalent to document T3, or
- document T3L.

<b>T3</b>	INTERNAL COMMUNITY TRANSIT	1 Guarantee <b>E.C. E.F. E.G. C.E.</b>	Statistical No
	Declaration		
COPY FOR THE OFFICE OF DEPARTURE		<b>1</b> Please see Notice before completing this form	Office of departure
2 Appended documents			Document issued on under No
3 Previous customs procedure	4 Number of forms T 3 bis		Stamp

10 DECLARATION: \_\_\_\_\_  
 represented by \_\_\_\_\_  
 hereby undertakes to produce the goods described below intact and within the prescribed time limit at the  
 office of destination at \_\_\_\_\_  
 At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)  
 Signature \_\_\_\_\_

11 Consignee
_____
_____

25 Country of destination	_____
30 Number, kind, marks and numbers of packages	31 Description of goods

<b>32</b>	<b>35 Country of consignment</b>	<b>36 Gross weight</b>	<b>37 Price</b>

<b>30 Number, kind, marks and numbers of packages</b>	<b>31 Description of goods</b>		
<b>32</b>	<b>35 Country of consignment</b>	<b>36 Gross weight</b>	<b>37 Price</b>

<b>45 Offices of transit intended (and countries)</b>			
<b>46 Offices of transit used (and countries)</b>			
<b>50</b>	<b>Place</b>	<b>Mode of transport</b>	<b>CHR</b>
<b>51</b>	<b>Identity of vehicle</b>	<b>C</b>	<b>Nationality/Flag</b>
<b>52</b>	<b>Previous country of consignment</b>		<b>First country of destination</b>
Entry into the Community			
Loading/Transshipment			
Transshipment			
Transshipment/Unloading			
Exit from the Community			

---

EXAMINATION BY OFFICE OF DEPARTURE

Results of examination:

Seals affixed:

Time limit (date):

Remarks:

At \_\_\_\_\_ on \_\_\_\_\_  
(Place of signature) (date)Stamp and signature

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**T3**INTERNAL COMMUNITY  
TRANSIT1 Guarantee **E.C. E.F. E.G. C.E.**

Statistical No

## Declaration

COPY FOR THE OFFICE OF DESTINATION		<b>2</b>	Please see Notice before completing this form	Office of departure	
2 Appended documents				Document issued on under No	
3 Previous customs procedure	4 Number of forms T 3 bis			Stamp	Signature

**10 DECLARATION:** \_\_\_\_\_  
 represented by \_\_\_\_\_  
 hereby undertakes to produce the goods described below intact and within the prescribed time limit at the  
 office of destination at \_\_\_\_\_  
 At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)  
 Signature \_\_\_\_\_

<b>11 Consignee</b>
_____
_____

30 Number, kind, marks and numbers of packages	25 Country of destination	31 Description of goods
--	---------------------------	-------------------------

<b>32</b>	<b>35 Country of consignment</b>	<b>36 Gross weight</b>	<b>37 Price</b>

<b>30 Number, kind, marks and numbers of packages</b>	<b>31 Description of goods</b>		
<b>32</b>	<b>35 Country of consignment</b>	<b>36 Gross weight</b>	<b>37 Price</b>

<b>45 Offices of transit intended (and countries)</b>							
<b>46 Offices of transit used (and countries)</b>							
<b>50</b>	<b>Place</b>	<b>Mode of transport</b>	<b>CHR</b>	<b>Identity of vehicle</b>	<b>C</b>	<b>Nationality/Flag</b>	<b>51 Previous country of consignment</b>
Entry into the Community							
Loading/Transhipment							<b>52 First country of destination</b>
Transhipment							
Transhipment/Unloading							
Exit from the Community							

## EXAMINATION BY OFFICE OF DEPARTURE

Results of examination:

Seals affixed:

Time limit (date):

Remarks:

At \_\_\_\_\_ on \_\_\_\_\_  
(Place of signature) (date)

Stamp and signature

## 60 TRANSHIPMENTS AND OTHER INCIDENTS DURING CARRIAGE

DETAILS AND MEASURES TAKEN (1)

DATE STAMP OF COMPETENT AUTHORITY

(1) The name and address of any new carrier should in particular be stated.

CONTROL BY OFFICE OF DESTINATION

Date of arrival:

Examination of seals:

Remarks:

At \_\_\_\_\_ on \_\_\_\_\_  
(Place of signature) (date)

Stamp and signature

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(Space reserved for office of destination)

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(Space reserved for general purposes)

**T3**INTERNAL COMMUNITY  
TRANSIT1 Guarantee **E.C. E.F. E.G. C.E.**

Statistical No

## Declaration

COPY FOR RETURN		<b>3</b> Please see Notice before completing this form	Office of departure	
2 Appended documents			Document issued on under No	
3 Previous customs procedure	4 Number of forms T 3 bis	Stamp		Signature

**10 DECLARATION:** \_\_\_\_\_  
 represented by \_\_\_\_\_  
 hereby undertakes to produce the goods described below intact and within the prescribed time limit at the  
 office of destination at \_\_\_\_\_  
 At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)  
 Signature \_\_\_\_\_

<b>11 Consignee</b>
_____
_____

		<b>26</b> Country of destination
<b>30</b> Number, kind, marks and numbers of packages	<b>31</b> Description of goods	

<b>32</b>	<b>35 Country of consignment</b>	<b>36 Gross weight</b>	<b>37 Price</b>

<b>30 Number, kind, marks and numbers of packages</b>	<b>31 Description of goods</b>		
<b>32</b>	<b>35 Country of consignment</b>	<b>36 Gross weight</b>	<b>37 Price</b>

<b>45 Offices of transit intended (and countries)</b>							
<b>46 Offices of transit used (and countries)</b>							
<b>50</b>	<b>Place</b>	<b>Mode of transport</b>	<b>CHR</b>	<b>Identity of vehicle</b>	<b>C</b>	<b>Nationality/Flag</b>	<b>51 Previous country of consignment</b>
Entry into the Community							
Loading/Transhipment							
Transhipment							
Transhipment/Unloading							
Exit from the Community							<b>52 First country of destination</b>

---

CONTROL BY OFFICE OF DESTINATION

Date of arrival:

Examination of seals:

Remarks:

At \_\_\_\_\_ on \_\_\_\_\_  
(Place of signature) (date)

Stamp and signature

---

Registered under No \_\_\_\_\_ Returned to the office of departure

---

(Space reserved for other purposes)



**T3**INTERNAL COMMUNITY  
TRANSIT1 Guarantee **E.C. E.F. E.G. C.E.**

Statistical No

Declaration

STATISTICAL COPY		<b>4</b> Please see Notice before completing this form	Office of departure
2 Appended documents			Document issued on under No
3 Previous customs procedure	4 Number of forms T 3 bis		Stamp
			Signature

**10 DECLARATION:** \_\_\_\_\_

represented by \_\_\_\_\_

hereby undertakes to produce the goods described below intact and within the prescribed time limit at the  
office of destination at \_\_\_\_\_At \_\_\_\_\_ on \_\_\_\_\_  
(Place of signature) (date)

Signature \_\_\_\_\_

**11 Consignee**\_\_\_\_\_  
\_\_\_\_\_**25** Country of destination**30** Number, kind, marks and numbers of packages**31** Description of goods

32	35 Country of consignment	36 Gross weight	37 Price

<b>30 Number, kind, marks and numbers of packages</b>	<b>31 Description of goods</b>
---	--------------------------------

32	35 Country of consignment	36 Gross weight	37 Price

<b>45 Offices of transit intended (and countries)</b>				
<b>46 Offices of transit used (and countries)</b>				

50	Piece	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consignment
Entry into the Community							
Loading/Transhipment							
Transhipment							
Transhipment/Unloading							
Exit from the Community							52 First country of destination

## ANNEX B

**T3 bis**INTERNAL COMMUNITY  
TRANSITCOPY FOR THE OFFICE  
OF DEPARTURE**1****E.C. E.F. E.G. C.E.**

OFFICE OF DEPARTURE

Continuation sheet to document T 3 issued on  
under No**30** Number, kind, marks and numbers of packages**31** Description of goods**32****35** Country of consignment**36** Gross weight**37** Price**30** Number, kind, marks and numbers of packages**31** Description of goods**32****35** Country of consignment**36** Gross weight**37** Price**30** Number, kind, marks and numbers of packages**31** Description of goods

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

30 Number, kind, marks and numbers of packages	31 Description of goods		
--	-------------------------	--	--

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

30 Number, kind, marks and numbers of packages	31 Description of goods		
--	-------------------------	--	--

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)

\_\_\_\_\_  
 (Signature of declarant)

**T3** *bis*INTERNAL COMMUNITY  
TRANSIT**E.C. E.F. E.G. C.E.**

OFFICE OF DEPARTURE

Continuation sheet to document T 3 issued on  
under NoCOPY FOR THE OFFICE  
OF DESTINATION**2****30** Number, kind, marks and numbers of packages**31** Description of goods**32****35** Country of consignment**36** Gross weight**37** Price**30** Number, kind, marks and numbers of packages**31** Description of goods**32****35** Country of consignment**36** Gross weight**37** Price**30** Number, kind, marks and numbers of packages**31** Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

At \_\_\_\_\_ on \_\_\_\_\_  
(Place of signature) (date)

\_\_\_\_\_  
(Signature of declarant)

**T3** *bis*INTERNAL COMMUNITY  
TRANSIT**E.C. E.F. E.G. C.E.**

OFFICE OF DEPARTURE

Continuation sheet to document T 3 issued on  
under No

COPY FOR RETURN

**3****30** Number, kind, marks and numbers of packages**31** Description of goods**32****35** Country of consignment**36** Gross weight**37** Price**30** Number, kind, marks and numbers of packages**31** Description of goods**32****35** Country of consignment**36** Gross weight**37** Price**30** Number, kind, marks and numbers of packages**31** Description of goods

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

30 Number, kind, marks and numbers of packages	31 Description of goods		
--	-------------------------	--	--

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

30 Number, kind, marks and numbers of packages	31 Description of goods		
--	-------------------------	--	--

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

At \_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)

\_\_\_\_\_  
 (Signature of declarant)

**T3 bis**INTERNAL COMMUNITY  
TRANSIT**E.C. E.F. E.G. C.E.**

OFFICE OF DEPARTURE

Continuation sheet to document T 3 issued on  
under No

STATISTICAL COPY

**4**

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

30 Number, kind, marks and numbers of packages

31 Description of goods

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

30 Number, kind, marks and numbers of packages	31 Description of goods		
--	-------------------------	--	--

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

30 Number, kind, marks and numbers of packages	31 Description of goods		
--	-------------------------	--	--

32	35 Country of consignment	36 Gross weight	37 Price
----	---------------------------	-----------------	----------

395

*At*  
*the*  
*place*  
*of*  
*signature*  
*of*  
*the*  
*declarant*

\_\_\_\_\_ on \_\_\_\_\_  
 (Place of signature) (date)

\_\_\_\_\_  
 (Signature of declarant)

## ANNEX C

**T3 L**

INTERNAL  
COMMUNITY TRANSIT DOCUMENT  
FOR ESTABLISHING THE  
COMMUNITY NATURE OF GOODS

<b>E.C.</b>	<b>E.F.</b>	<b>E.G.</b>	<b>C.E.</b>
-------------	-------------	-------------	-------------

<b>A</b> 000000
-----------------

1

See Notes overleaf

**10 DECLARATION:**

represented by \_\_\_\_\_

hereby declares that the goods described below are Community goods

At \_\_\_\_\_ on \_\_\_\_\_

(Place of signature)

(date)

Signature \_\_\_\_\_

30 Number, kind, marks and numbers of packages

31 Description of goods

32

36 Gross weight

30 Number, kind, marks and numbers of packages

31 Description of goods

32

36 Gross weight

**CUSTOMS CERTIFICATE**  
Satisfied declaration correct

Export document: Type \_\_\_\_\_ No \_\_\_\_\_ Date \_\_\_\_\_

Customs office at: \_\_\_\_\_

Remarks: \_\_\_\_\_

Official  
Stamp

Date \_\_\_\_\_ 19\_\_\_\_

(Signature)

### REQUEST FOR VERIFICATION OF THIS T3L DOCUMENT

The undersigned customs officer requests that the authenticity of this document and the accuracy of the information shown therein be verified.



At ..... on ..... 19.....  
(Place of signature) (date)

.....  
(Signature)

### RESULT OF VERIFICATION

The verification carried out by the undersigned customs officer has shown that this document:

1. was duly issued by the customs office named and that the information contained therein is correct ('1');
2. does not satisfy the requirements as to conditions of authenticity and regularity (see remarks annexed hereto) ('1').



At ..... on ..... 19.....  
(Place of signature) (date)

.....  
(Signature)

('1) Delete as necessary.

#### I. Rules for completion of Form T3L

A. A single Form T3L shall be made out only for goods dispatched by one means of transport for carriage from one office of departure to one office of destination.

followed by the date of issue and the number of the document relating to the procedure used.

10. Enter the surname and forenames or name of firm, and address of the person concerned and, if applicable, of the representative.

B. The Form T3L may be used for the purpose of establishing the Community nature of goods to which it refers only where such goods are transported directly from one Member State to another.

The following shall be regarded as directly transported from one Member State to another:

- (a) goods transported without passing through the territory of a non-member country;
- (c) goods transported through the territory of one or more non-member countries provided that carriage through such countries is covered by a single transport document made out in a Member State.

C. The form shall be completed legibly and indelibly, preferably typed, without erasures or superimposed corrections.

Any alterations shall be made by crossing out the incorrect information and by adding the required information as appropriate.

Any such alteration shall be initialled by the person making it and countersigned by the customs authorities.

D. Only the following items are to be completed:

1. When the goods are transported under the TIR or TIF procedures or the Rhine Manifest procedure, or are covered by an ECS or ATA Carnet, the indication 'TIR', 'TIF', 'Rhine Manifest', 'ECS' or 'ATA' should be entered as the case may be,

Where the form is signed by a person duly authorized, his name shall be shown in block letters.

30. In respect of goods which are not packed, indicate the number of articles, or if appropriate enter as loose goods.

31. The goods shall be described by their usual commercial name, or in accordance with the tariff nomenclature.

36. This refers to the weights as shown in the commercial documents relating to the consignment. The weight is to be specified in kilogrammes. Gross weight means the total weight of the goods and all packing material. All outside and inside containers, packings, wrappings and supports are regarded as packing; this excludes transport equipment, in particular containers, and sheets, tackle, covers and other transport accessories.

## II. Production of Forms T3L at customs

Form T3L shall be produced at the customs office where the goods are to be entered to a customs procedure other than that under which they arrived.

If the goods have been transported by sea, air or pipeline, the form T3L shall be produced at the customs office at which the goods are placed under a customs procedure.

**DECISION No 2/74 OF THE JOINT COMMITTEE**  
**amending the Appendices to the Agreement**

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, signed in Brussels on 30 November 1972, and in particular Article 16 (3) thereof;

Whereas the rules on Community transit have been amended by the Act concerning the Conditions of Accession and the Adjustments to the Treaties as well as by different regulations of the Council and the Commission;

Whereas these provisions will also affect the trade with Austria and accordingly must be taken into account in the Agreement; whereas the Appendices of the aforesaid Agreement should be amended,

HAS DECIDED:

*Article 1*

The Appendices to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit are amended as follows:

1. *Appendix I*

**Regulation on Community transit**

(a) The footnote to the title of the Appendix shall be replaced as follows:

'(1) Modified by Regulation (EEC) No 1079/71 of 25 May 1971, Regulation (EEC) No 2719/72 of 19 December 1972, Regulation (EEC) No 2720/72 of 19 December 1972 and the Act concerning the Conditions of Accession and the Adjustments to the Treaties of 22 January 1972.'

(b) Article 1 (2) and (3) shall be replaced as follows:

'2. The procedure for external Community transit shall apply to movement of the following goods:

- (a) goods which do not satisfy the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community,
- (b) goods which, though satisfying the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community, have been subject to customs export formalities for the grant of refunds for export to third countries under the common agricultural policy,
- (c) goods coming under the Treaty establishing the European Coal and Steel Community which under the terms of that Treaty are not in circulation in the Community.

3. The procedure for internal Community transit shall apply to movement of the following goods, if they are subject to customs, tax, economic or statistical measures or any other measures relating to trade:

- (a) goods which satisfy the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community (hereinafter called 'Community goods'), except the goods referred to in paragraph 2 (b),
- (b) goods coming under the Treaty establishing the European Coal and Steel Community which under the terms of that Treaty are in free circulation within the Community.'

(c) Article 11 (d) shall be replaced as follows:

'(d) "office of transit" means:

- the customs office at the point of entry into a Member State other than the Member State of departure,
- also the office at the point of exit from the Community when the consignment is leaving the customs territory of the Community in the course of a Community transit operation via a frontier between a Member State and a third country.'

(d) Article 11 (g) shall be replaced as follows:

'(g) "internal frontier" means a frontier common to two Member States. Goods loaded in a seaport of a Member State and

unloaded in a seaport of another Member State shall be deemed to have crossed an internal frontier provided that the sea crossing is covered by a single transport document.

Goods coming from a third country by sea and transhipped in a seaport of a Member State with a view to unloading in a seaport of another Member State shall not be deemed to have crossed an internal frontier.'

- (e) A new paragraph, worded as follows, shall be inserted in Article 41:

'[3. The provisions of paragraph 1 shall likewise apply to goods crossing an internal frontier in accordance with the second subparagraph of Article 11 (g).]'

- (f) Article 44 shall be replaced as follows:

*\*Article 44*

[1. Notwithstanding the provisions of Article 4, goods the transport of which involves crossing an internal frontier within the meaning of the second subparagraph of Article 11 (g) need not be placed under the Community transit system before crossing the said frontier.

2. The provisions of paragraph 1 shall not apply:

— where goods are subject to Community measures entailing control of their use or destination; or

— where the transport operation is to end in a Member State other than that in which the port of unloading is situated, save where transport beyond that port is to be effected, in pursuance of the second subparagraph of Article 7 (2), under the Rhine Manifest procedure.]

3. Where goods have been placed under the Community transit system before crossing the internal frontier, the effect of that system shall be suspended during the crossing of the high seas.

4. No guarantee need be lodged in respect of the transport of goods by sea.'

- (g) In Article 47, the words ' . . . pursuant to the provisions of the second subparagraph of Article 44 (1)' shall be replaced by: 'pursuant to the provisions of Article 44.'

(h) Article 52 shall be replaced by the following:

*\*[Article 52*

Until the Council, on a proposal from the Commission, has laid down provisions on the standardization of transit statistics:

- (a) the office of departure shall, without delay, send a copy of that copy of the T1 or T2 document returned to it by the office of destination to the service of the Member State of departure responsible for external trade statistics; the latter copy shall contain all the necessary data for the statistical recording of the Community transit operation in all the Member States involved therein;
- (b) the office of destination shall, without delay, send a copy of that copy of the T1 or T2 document that it retains to the service of the Member State of destination responsible for external trade statistics; the latter copy shall contain all the necessary data for the statistical recording of the Community transit operation in all the Member States involved therein;
- (c) the service in the Member State of departure responsible for external trade statistics shall without delay forward the data in the copy of the T1 or T2 document sent to it as provided for in (a) above to the services responsible for external trade statistics in the other Member States involved in the Community transit operation, with the exception of the Member State of destination.]'

(i) Article 58 shall be replaced by the following:

*\*[Article 58*

1. The procedure laid down in paragraphs 2 and 3 shall be followed for the adoption of the provisions necessary:

- (a) for the application of Articles 2, 4, 7, 8, 9, 32, 34, 35, 41, 45, 55 and 60;
- (b) for the institution of the Community transit procedure so that certain Community measures entailing control of the use or destination of the goods may be applied;

- (c) for the simplification of formalities under the Community transit procedure, in particular in internal Community transit, or for their adaptation to requirements arising from the particular nature of certain goods;
- (d) for the extension of the periods at the end of which Article 7 (2), Article 15 (1), Article 41 (2) and Article 55 shall no longer apply, which periods must not be extended to more than double those prescribed by those Articles.

2. The representative of the Commission shall submit to the Committee a draft of the provisions to be adopted. The Committee shall deliver an opinion on the draft within a time limit set by the Chairman having regard to the urgency of the matter. Decisions shall be taken by a majority of forty-one votes, the votes of the Member States being weighted as provided in Article 148 (2) of the Treaty. The Chairman shall not vote.

3. (a) The Commission shall adopt the provisions envisaged if they are in accordance with the Opinion of the Committee.

(b) If the provisions envisaged are not in accordance with the Opinion of the Committee, or if no opinion is delivered, the Commission shall without delay submit to the Council a proposal with regard to the provisions to be adopted. The Council shall act by a qualified majority.

(c) If, within three months of the proposal being submitted to it, the Council has not acted, the proposed provisions shall be adopted by the Commission.]'

## 2. *Appendix II*

### **Regulation on declaration forms for Community transit**

(a) The footnote to the title of the Appendix shall be replaced by the following:

'<sup>(1)</sup> Modified by Regulation (EEC) No 595/71 of 22 March 1971 and the Act concerning the Conditions of Accession and the Adjustments to the Treaties of 22 January 1972.'

(b) The initials 'E.C.' and 'E.F.' shall be inserted in the heading of the form in the Annex.

### 3. *Appendix III*

**Regulation on the procedure for operating the flat-rate guarantee system provided for in Article 32 of Regulation (EEC) No 542/69 on Community transit**

(a) The footnote to the title of the Appendix shall be replaced by the following text:

'<sup>(1)</sup> Modified by Regulation (EEC) No 2570/69 of 22 December 1969, Regulation (EEC) No 1031/70 of 1 June 1970 and the Act concerning the Conditions of Accession and the Adjustments to the Treaties of 22 January 1972.'

(b) The initials 'E.C.' and 'E.F.' shall be inserted in the heading of the form in the Annex.

### 4. *Appendix IV*

**Regulation on the notification to interested parties of information relating to the progress of Community transit operations with which they are concerned**

(a) Appendix heading. After '19 November 1969' and before the dash insert: '<sup>(1)</sup>'.

(b) Add the following footnote:

'<sup>(1)</sup> Modified by the Act concerning the Conditions of Accession and the Adjustments to the Treaties of 22 January 1972.'

(c) The initials 'E.C.' and 'E.F.' shall be inserted in the heading of the form in the Annex.

(d) The words

'RECEIPT' and 'ANKOMSTBEVIS' shall be inserted in the title of that form.

### 5. *Appendix V*

**Regulation on the internal Community transit document for certifying the Community nature of goods**

(a) The footnote shall be replaced as follows:

'<sup>(1)</sup> Modified by Regulation (EEC) No 595/71 of 22 March 1971 and Regulation (EEC) No 690/73 of 9 March 1973 and the Act concerning the Conditions of Accession and the Adjustments to the Treaties of 22 January 1972.'

- (b) In Article 5 (3) the words 'ISSUED RETROACTIVELY' and 'UDSTEDT EFTERFØLGENDE' shall be inserted after 'Achteraaf afgegeven'.
- (c) The following subparagraph shall be inserted at the end of Article 8 (1):  
'For the application of the preceding subparagraph, goods loaded in a seaport of a Member State for unloading in a seaport of another Member State shall be deemed not to have left the customs territory of the Community provided that the sea crossing is covered by a single transport document.'
- (d) The initials 'E.C.' and 'E.F.' shall be inserted in the heading of the form in the Annex.

#### 6. *Appendix VI*

##### **Regulation on the forms for transit advice notes provided for under the Community transit system**

- (a) Appendix heading. After '19 November 1969' and before the dash insert '(<sup>1</sup>)'.
- (b) Add the following footnote:  
'(<sup>1</sup>) Modified by the Act concerning the Conditions of Accession and the Adjustments to the Treaties of 22 January 1972.'
- (c) The initials 'E.C.' and 'E.F.' shall be inserted in the heading of the form in the Annex.
- (d) The words 'TRANSIT ADVICE NOTE' and 'GRÆNSEOVERGANGSATTEST' shall be inserted in the heading of that form.

#### 7. *Appendix VII*

##### **Regulation establishing the list of airlines which are exempt from providing the guarantee required within the framework of the Community transit system**

- (a) The footnote shall be replaced by:  
'(<sup>1</sup>) List revised by Regulation (EEC) No 2625/73 of 26 September 1973.'

- (b) The list annexed to the Appendix is replaced by the list annexed to this Decision.

8. *Appendix VIII*

**Regulation on simplifying Community transit procedures for goods carried by railways**

- (a) Appendix heading. After '11 February 1971' and before the dash insert '(<sup>1</sup>)'.

- (b) Add the following footnote to that page:

'(<sup>1</sup>) Modified by the Act concerning the Conditions of Accession and the Adjustments to the Treaties of 22 January 1972.'

- (c) Article 5 shall be replaced as follows:

*'Article 5*

The railway administrations shall ensure that for transport operations effected under the Community transit system labels bearing the following inscription are used: 'Douane/Zoll/Dogana/Customs/Told'. The labels shall be affixed to the Consignment Note or to the Express Parcels Consignment Note and also to the railway wagon in the case of a complete load or to the parcel or parcels in other cases.'

9. *Appendix X*

**A. Specimen I—Comprehensive guarantee**

- (a) The initials 'E.C.' and 'E.F.' shall be inserted in the heading of the specimen.

- (b) Part I (1) of the specimen shall be replaced as follows:

'1. The undersigned..... (<sup>1</sup>)  
resident at..... (<sup>2</sup>)  
hereby jointly and severally guarantees, at the office of  
guarantee of.....

.....  
in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the United Kingdom of Great Britain and Northern Ireland (<sup>3</sup>) and the Republic of Austria, the amounts for which the

principal.....(\*) may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a Community transit operation carried out by that person including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidentals.'

- (c) The serial numbers before the lines in Part I, paragraph 4 shall be deleted.

### **B. Specimen II — Individual guarantee**

- (a) The initials 'E.C.' and 'E.F.' shall be inserted in the heading of the specimen.

- (b) Part I (1) of the specimen shall be replaced as follows:

'1. The undersigned ..... (1)  
resident at..... (2)  
hereby jointly and severally guarantees, at the office of  
guarantee of.....

.....  
in favour of the Kingdom of Belgium, the Kingdom of  
Denmark, the Federal Republic of Germany, the French  
Republic, Ireland, the Italian Republic, the Grand Duchy  
of Luxembourg, the Kingdom of the Netherlands, the  
United Kingdom of Great Britain and Northern Ireland (3)  
and the Republic of Austria, the amounts for which the  
principal.....(\*) may be  
or become liable to the abovementioned States, by reason  
of infringements or irregularities committed in the course  
of a Community transit operation carried out by that person  
from the office of departure of.....  
to the office of destination of.....  
in respect of the goods designated hereafter, including  
duties, taxes, agricultural levies and other charges — with  
the exception of pecuniary penalties — as regards principal  
or further liabilities, expenses and incidentals.'

- (c) The serial numbers before the lines in Part I, paragraph 4 are deleted.

### **C. Specimen III — Flat-rate guarantee system**

- (a) The initials 'E.C.' and 'E.F.' shall be inserted in the heading of the specimen.

(b) Part I (1) of the specimen shall be replaced as follows:

'1. The undersigned..... (1)  
resident at..... (2)  
hereby jointly and severally guarantees, at the office of  
guarantee of.....

.....  
in favour of the Kingdom of Belgium, the Kingdom of  
Denmark, the Federal Republic of Germany, the French  
Republic, Ireland, the Italian Republic, the Grand Duchy  
of Luxembourg, the Kingdom of the Netherlands, the  
United Kingdom of Great Britain and Northern Ireland,  
the Republic of Austria any amounts for which a principal  
may become liable to the abovementioned States by reason  
of infringements or irregularities committed in the course  
of a Community transit operation including duties, taxes,  
agricultural levies and other charges — with the exception  
of pecuniary penalties — as regards principal or further  
liabilities, expenses and incidental charges with regard to  
which the undersigned has agreed to be responsible by  
the issue of guarantee vouchers up to a maximum amount  
of 5 000 units of account per voucher.'

(c) The serial numbers before the lines in Part I, paragraph 4  
shall be deleted.

**D. Specimen IV — Guarantee certificate**

The initials 'E.C.' and 'E.F.' shall be inserted in the heading  
of the specimen.

*Article 2*

Article 13 (1) of the Agreement shall be amended as follows:

(a) Heading, Appendix I:

After 'Article 41' insert 'Article 44 (1) (2)';

(b) Last subparagraph:

After '41' insert '44 (1) (2)'.

Done at Brussels, 1 January 1974.

*The Secretaries*

H. DIEZLER      K. FUCHS

*For the Joint Committee*

*The President*

K. PINGEL

## *ANNEX*

### **List of airline companies to which the Community transit guarantee waiver applies**

Aer Lingus Teoranta (Irish International), Dublin  
Aero-Dienst GmbH, Nürnberg  
Aeroflot-Soviet Airlines, Moskwa  
Aerolíneas Argentinas, Buenos Aires  
Aerolinee Itavia, SpA, Roma  
Aer Turas, Dublin  
African Safari Airways, Nairobi  
Air Afrique, Abidjan  
Air Algérie (Compagnie nationale de transports aériens Air Algérie),  
Alger  
Air Anglia Ltd, Norwich  
Air Canada, Montréal  
Air Ceylon Ltd, Colombo  
Air France, Paris  
Air Freight Ltd, Ashford  
Air India, Bombay  
Air Inter, Paris  
Airlift International Inc, Miami  
Air Madagascar (Société nationale malgache de transports aériens),  
Tananarive  
Air-Mali, Bamako  
Air Sénégal (Société nationale de transports aériens), Dakar  
Air Viking, Reykjavik  
Air Zaïre, Kinshasa  
Alaska Airlines Inc, Seattle  
Alia (The Royal Jordanian Airline), Amman  
Alitalia (Linee Aeree Italiane), Roma  
APSA, Lima  
Arco, Bermuda  
Ariana Afghan Airlines, Kabul  
ATI, Napoli  
Aurigny Air Services Ltd, Alderney  
Austrian Airlines, Wien  
Avianca (Aerovías Nacionales de Colombia, S.A.), Bogotá

Aviation-Hanseatische Luftreederei GmbH & Co KG, Hamburg  
Balkan-Bulgarian Airlines, Sofia  
BASCO Brothers Air Services Co., Aden  
Bavaria Fluggesellschaft Schwabe & Co, München  
BEA (British European Airways), Ruislip  
BKS, Air Transport Ltd, London  
BOAC (British Overseas Airways Corporation), Heathrow Airport  
(London)  
Britannia Airways Ltd, Luton  
British Air Ferries Ltd, Southend-on-Sea  
British Caledonian Airways, Gatwick Airport (London)  
British Island Airways Ltd, Gatwick Airport (London)  
British Midland Airways Ltd, Castle Donington  
British United Airways Ltd, Gatwick Airport (London)  
Cambrian Airways Ltd, Rhoose  
Cameroon Airlines, Douala  
Canadian Pacific-Air, Vancouver  
Cimber Air GmbH & Co, Flensburg  
Condor Flugdienst GmbH, Frankfurt (Main)  
Court Line Aviation Ltd, Luton Airport (London)  
CP Air (Canadian Pacific-Air), Vancouver  
CSA (Ceskoslovenske Aerolinie), Praha  
Cyprus Airways Ltd, Nicosia  
Dan-Air Skyways Ltd, London  
Donaldson International Airways, Gatwick Airport (London)  
East African Airways Corporation, Nairobi  
El Al Israel Airlines Ltd, Tel Aviv  
Elivie (Società Italiana Esercizio Elicotteri S.p.A.), Napoli  
Ethiopian Airlines S.C., Addis Ababa  
Fairflight (Charters) Ltd, Biggin Hill Airport (London)  
Finnair, Helsinki  
Garuda Indonesian Airways, Djakarta  
General Air GmbH KG, Hamburg  
Germanair Bedarfsluftfahrtgesellschaft mbH & Co. Frankfurt (Main)  
Ghana Airways Corporation, Accra  
Humber Airways, Hull  
Iberia (Lineas Aéreas de España S.A.), Madrid  
Icelandair (Flugfelag Islands H.F.), Reykjavik  
IFG (Interregional-Fluggesellschaft mbH), Düsseldorf

International Air Bahama (Air Bahama International), Nassau  
Intra Airways Ltd, Jersey  
Invicta Airways, Manston  
Iranair, Tehran  
Iraqi Airways, Baghdad  
JAL (Japan Air Lines Co. Ltd), Tokyo  
JAT (Jugoslovenski Aerotransport), Beograd  
KLM (Royal Dutch Airlines), Amsterdam  
Kuwait Airways Corporation, Kuwait  
Laker Airways (Services) Ltd, Gatwick Airport (London)  
Libyan Arab Airlines, Tripoli  
Loftleidir H.F. (Icelandic Airlines), Reykjavik  
Loganair Ltd, Glasgow  
LOT-Polish Airlines, Warszawa  
LTU-Lufttransport-Unternehmen GmbH & Co KG, Düsseldorf  
Lufthansa-German Airlines (Deutsche Lufthansa AG), Köln  
Luxair-Luxembourg Airlines, Luxembourg  
Malév (Hungarian Airlines), Budapest  
Martinair, Amsterdam  
MEA (Middle East Airlines Airliban S.A.L.), Beyrouth  
Monarch, Luton  
National Airlines Inc, Miami  
Nigeria Airways, Lagos  
NLM-Dutch Airlines, Amsterdam  
(Fred) Olsen, Oslo  
Olympic Airways, Athenai  
Ontario World Air, Toronto  
Pacific Western Airlines, Vancouver  
Pakistan International Airlines Corporation, Karachi  
Pan American World Airways Inc, New York  
Peters' Aviation, Norwich  
Qantas Airways Ltd, Sydney  
Rousseau Aviation, Dinard  
Royal Air Maroc, Casablanca  
Sabena (Belgian World Airlines), Bruxelles  
SAM (Società Aerea Mediterranea), Roma  
SAS (Scandinavian Airlines), Stockholm  
Saturn, Oakland  
Saudia (Saudi Arabian Airlines), Jeddah

Seaboard World Airlines Inc, New York  
Seestern Speditions & Flugbetriebs AG, Düsseldorf  
Sierra Leone Airways, Freetown  
Singapore Airlines Ltd, Singapore  
South African Airways, Johannesburg  
Southern Air Transport, Miami  
South-West Aviation Ltd, Exeter  
Spantax SA, Madrid  
Strathallan, Perth  
Sudan Airways, Khartoum  
Swissair (Swiss Air Transport Company Ltd), Zürich  
Syrian Arab Airlines, Damascus  
TAP — The Intercontinental Airline of Portugal, Lisboa  
Tarom (Rumanian Air Transport), Bucuresti  
THY — Turkish Airlines, Istanbul  
Tradewinds, Gatwick Airport (London)  
Transavia (Holland B.V.), Amsterdam  
Trans-Mediterranean Airways S.A.L., Beyrouth  
Transmeridian, Stansted Airport (London)  
Trans-Union, S.A., Paris  
Tunis Air, Tunis  
TWA (Trans World Airlines Inc), New York  
United Arab Airlines, Heliopolis  
UTA (Union de transports aériens), Paris  
VARIG-Brazilian Airlines, Rio de Janeiro  
VIASA (Venezolana Internacional de Aviación S.A.), Caracas  
Zambia Airways Corporation, Lusaka

## DECISION No 3/74 OF THE JOINT COMMITTEE

amending the Appendices to the Agreement (loading lists)

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, signed in Brussels on 30 November 1972, and in particular Article 16 (3) (a) thereof;

Whereas on 1 July 1973 the rules on Community transit as shown in the Appendices of the said Agreement were amended so that loading lists may be used, subject to certain conditions, as the descriptive part of Community transit declarations;

Whereas the provisions relating to the use of loading lists will also affect the trade with Austria and accordingly must be taken into account in the Agreement,

HAS DECIDED:

### *Article 1*

The Regulation annexed to this Decision shall be added as Appendix II A to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit.

### *Article 2*

For transactions of a kind covered by Article 4 (2) of the Regulation in the Annex to this Decision but which begin in Austria a reference to the serial numbers of the loading lists, relating to goods referred to in Article 1 (3) of Regulation (EEC) No 542/69 shall be inserted in the 'Description of goods' box on the International Consignment Note or on the International Express Parcels Consignment Note.

Done at Brussels, 1 January 1974.

*The Secretaries*

H. DIEZLER     K. FUCHS

*For the Joint Committee*

*The President*

K. PINGEL

## ANNEX

### APPENDIX II A

#### Regulation on the use of loading lists as the descriptive part of Community transit declarations

— (EEC) No 1461/73 of 16 May 1973 —

##### Article I

1. When a Community transit declaration is issued for a load comprising more than two lots of goods, the particulars of the goods may be furnished on one or more loading lists instead of being given in boxes 30, 31, 35, 36 and 37 of form T1, accompanied by one or more forms T1 *bis*, or of form T2, accompanied by one or more forms T2 *bis*.

When loading lists are used, the boxes in question on forms T1 or T2 shall be crossed out and the forms need not be accompanied by forms T1 *bis* or T2 *bis*.

2. 'Loading list' means any commercial document which complies with the conditions of Articles 2 and 3 of this Regulation.

3. The loading list shall be produced in the same number of copies as the form T1 or T2 to which it relates; it shall be signed by the person signing the form T1 or T2.

4. When several lists accompany the same form T1 or T2, each must bear a serial number allotted by the principal; the number of accompanying lists must be shown in box 4 of the form.

5. A declaration on a form T1 or T2 accompanied by one or more loading lists complying with the conditions of this Regulation shall be, as appropriate, a T1 or T2 declaration.

6. When the declaration is registered, the loading list must be marked with the same register number as the form T1 or T2 to which it relates. This number must be complemented by the name of the issuing office either by a stamp or by hand. In the latter case the office name must be complemented by the office stamp.

The signature of the customs officer at the office of registration is optional.

## *Article 2*

1. The loading list shall be completed on a form based on the specimen in the Annex. The form must include:

- (a) the heading 'loading list';
- (b) a box, 70 × 55 mm in height, divided into a top part 70 × 15 mm, intended for the reference to the document T1 or T2 to which the loading list refers and a lower part 70 × 40 mm for the references referred to in Article 1 (6).
- (c) columns, in the following order and headed as shown:
  - Serial No.
  - 30. Number, kind, marks and numbers of packages.
  - 31. Description of goods.
  - 35. Country of consignment.
  - 36. Gross weight (kg).
  - Reserved for customs.

The width of the columns may be adapted as necessary except that the width of the column headed 'Reserved for customs' shall be not less than 30 mm. Spaces not reserved for a particular purpose under (a) to (c) above may also be used.

2. The paper used shall be dressed for writing purposes and weigh not less than 40 g/m<sup>2</sup>. It must be sufficiently opaque for any commercial details which may eventually appear on the back not to affect the legibility of the information on the front. It must be sufficiently strong to ensure that under normal handling it will not tear or crumple.

3. The size of the form shall be 210 × 297 mm, a maximum tolerance of minus 5 or plus 8 mm being allowed for the length.

## *Article 3*

1. Only the front of the form may be used as a loading list.

2. The form shall be printed and completed in one of the official languages of the Community to be designated by the competent authorities of the Member State in which the Community transit operation begins. The competent authorities of a Member State concerned in the Community transit operation may require a translation into the official language of one of the official languages of that Member State.

3. The form shall be completed in typescript or in legible handwriting; in the latter case it shall be completed in ink and in print. It must contain no erasures or alterations. Amendments shall be made by striking out the incorrect particulars and adding those required. All amendments must be initialled by the responsible person and counter-initialled by the customs.

4. Each item shown on the loading list must be preceded by a serial number and, where appropriate, followed by any special reference required by the Community regulations in particular in regard to the common agricultural policy. A horizontal line must be drawn after the last entry and the remaining unused spaces barred so that any subsequent addition is impossible.

#### *Article 4*

1. When Regulation (EEC) No 304/71 on the simplification of Community transit procedures for goods carried by railways is applied, the provisions of Articles 2 and 3 of the present Regulation shall apply to the loading lists which accompany the International Consignment Note or the International Express Parcels Consignment Note.

In this case the number of the accompanying lists shall be shown, as appropriate, in box 32 of the Consignment Note or in the box 'Documents attached for customs clearance and other formalities' of the Express Parcels Consignment Note.

In addition the loading lists must include, as appropriate, the control label number of the accompanying International Consignment Note or in the case of the Express Parcels Consignment Note, the name of the station and the date on which the Consignment Note was accepted.

2. For transactions beginning within the Community comprising at the same time goods referred to in Article 1 (2) and in Article 1 (3) of Regulation (EEC) No 542/69 separate loading lists shall be used and the serial numbers of the loading lists relating to the goods referred to in Article 1 (2) of that Regulation inserted in the 'Description of goods' box on the International Consignment Note or, where appropriate, the International Express Parcels Note.

#### *Article 5*

1. The provisions of this Regulation in no way affect these obligations which concern the formalities for exporting, re-exporting, importing and re-importing or the forms used in connection therewith.

2. This Regulation shall apply without prejudice to the application of the provisions of Commission Regulation (EEC) No 1226/71 of 11 June 1971, on reducing the formalities to be carried out at offices of departure and destination in respect of goods transported under Community transit procedures.

*ANNEX*

LOADING LIST


Serial No	30. Number, kind, marks and numbers of packages	31. Description of goods	35. Country of consign- ment	36. Gross weight (kg)	Reserved for customs

\_\_\_\_\_  
(Signature)

**DECISION No 4/74 OF THE JOINT COMMITTEE**  
**on the Danish and English texts of the Agreement**

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, signed in Brussels on 30 November 1972, and in particular Article 16 (3) (b) thereof;

Whereas the Community has been enlarged to include the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland;

Whereas the Danish and English texts of the Agreement should be accorded the same legal status as the texts in the Dutch, French, German and Italian languages,

HAS DECIDED:

*Sole Article*

The Danish and English texts of the Agreement signed on 30 November 1972, annexed to this Decision, shall be authentic under the same conditions as the Dutch, French, German and Italian texts.

Done at Brussels, 1 January 1974.

*For the Joint Committee*  
*The President*  
K. PINGEL

*The Secretaries*

H. DIEZLER    K. FUCHS

*Decision No 6/74 of the Joint Committee EEC—Austria (Community transit) of 6 November 1974 amending Appendix II A to the Agreement (1).*

*Decision No 7/74 of the Joint Committee EEC—Austria (Community transit) of 6 November 1974 amending Appendix VII to the Agreement (1).*

## **REGULATION (EEC) No 3111/74 OF THE COUNCIL**

**of 2 December 1974**

**implementing Decisions No 6/74 and No 7/74 of the joint committee set up under the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit**

**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 Article 16 of the Agreement (2) between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, signed in Brussels on 30 November 1972, empowered the joint committee set up under that Agreement to adopt, by means of Decisions, certain amendments to the said Agreement and its appendices;

Whereas on 6 November 1974 the joint committee adopted amendments to Appendices II A and VII to the Agreement necessitated by recent amendments to the rules on Community transit; whereas these amendments are the subject of Decisions No 6/74 and No 7/74;

---

(1) OJ No L 337, 16.12.1974.

(2) OJ No L 58, 28.2.1974.

Whereas it is necessary to take the measures required to implement the abovementioned Decisions,

HAS ADOPTED THIS REGULATION:

*Article 1*

Decisions No 6/74 and No 7/74 of the joint committee set up under the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, annexed to this Regulation, shall apply in the Community as from 1 January 1975.

*Article 2*

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

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

Done at Brussels, 2 December 1974.

*For the Council*  
*The President*

J. SAUVAGNARGUES

**DECISION No 6/74 OF THE JOINT COMMITTEE  
EEC—AUSTRIA (Community transit)**

**of 6 November 1974**

**amending Appendix II A to the Agreement**

**THE JOINT COMMITTEE,**

Having regard to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, and in particular Article 16 (3) (a) thereof;

Whereas Community provisions on the use of loading lists as the descriptive part of Community transit declarations have recently been amended by a Regulation of the Commission; whereas it is therefore necessary to amend accordingly the provisions of Appendix II A to the Agreement,

**HAS DECIDED AS FOLLOWS:**

*Article 1*

Appendix II A, as added by Joint Committee Decision No 3/74 to the Agreement shall be amended as follows:

- (a) In the title there is inserted, between the date '16 May 1973' and the dash, the figure '(1)'.
- (b) The following footnote is added:  
'(1) As amended by Regulation (EEC) No 1676/74 of 28 June 1974'.
- (c) The Regulation is supplemented by the following Article.

*'Article 3a*

The customs authorities of each Member State may allow firms established in their country whose records are based on a system of electronic or mechanical data processing to use loading lists which, although not complying with all the conditions of Articles 2 and 3, are designed and completed in such a way that they can be used without difficulty by the customs and statistical authorities in question'.

(d) Article 4 of the Regulation is amended to read as follows:

*'Article 4*

1. When Regulation (EEC) No 304/71 on the simplification of Community transit procedures for goods carried by railways operates, the provisions of Articles 2, 3 and 3a of this Regulation shall apply to loading lists which accompany the international consignment note and the number of accompanying lists shall be shown in box 32 of the consignment note.

In addition each loading list must include the wagon number to which the consignment note refers or, where appropriate, the number of the container in which the goods are carried.

2. For operations beginning within the Community comprising at the same time goods referred to in Article 1 (2) and in Article 1 (3) of Regulation (EEC) No 542/69 separate loading lists shall be used and the serial numbers of the loading lists relating to the goods referred to in Article 1 (2) of that Regulation inserted in the "Description of goods" box on the international consignment note.'

*Article 2*

Loading lists as referred to in Article 3a of Appendix II A must in all cases include particulars as to the number, nature, marks and numbers of the packages, the description of the goods, the gross weight in kilograms of each consignment and the country from which the goods are consigned.

*Article 3*

This Decision shall enter into force on 1 January 1975.

Done at Brussels, 6 November 1974.

*For the Joint Committee*  
*The President*  
**K. PINGEL**

**DECISION No 7/74 OF THE JOINT COMMITTEE EEC—AUSTRIA**  
**(Community transit)**  
**of 6 November 1974**  
**amending Appendix VII to the Agreement**

**THE JOINT COMMITTEE,**

Having regard to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, and in particular Article 16 (3) (a) thereof;

Whereas the list of airline companies to which the Community transit guarantee waiver applies has recently been amended by a Regulation of the Commission; whereas it is therefore necessary to amend accordingly the list set out in Appendix VII to the said Agreement,

**HAS DECIDED AS FOLLOWS:**

*Article 1*

Appendix VII to the Agreement as amended by Joint Committee Decision No 2/74, shall be amended as follows:

1. The footnote is replaced by the following:

'<sup>(1)</sup> List as revised by Regulation (EEC) No 2625/73 of 26 September 1973, as amended by Regulation (EEC) No 757/74 of 1 April 1974.'

2. The list set out in the Annex is amended as follows:

(a) the expression 'Aer Lingus Teoranta (Irish International), Dublin' is replaced by the expression 'Aer Lingus Teoranta (Irish Airlines), Dublin';

(b) the following companies are added:

— after 'Austrian Airlines, Wien', insert:

'Austrian Airtransport, Österreichische Flugbetriebs GmbH, Wien';

— after 'Aviation . . . , Hamburg', insert:

'Balair Ltd., Basel';

— after 'SAS . . . , Stockholm', insert:

'SATA, SA de transport aérien, Genève'.

*Article 2*

This Decision shall enter into force on 1 January 1975.

Done at Brussels, 6 November 1974.

*For the Joint Committee*

*The President*

**K. PINGEL**

## INFORMATION CONCERNING

Contracting Parties	Date of signature by the Contracting Parties	Date of exchange, deposit or notification of instruments of ratification, acceptance, approval, etc.	Date of entry into force	Duration
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— the AGREEMENT between the European Economic Community and the Republic of Austria <sup>(1)</sup>(<sup>2</sup>)(<sup>3</sup>)

EEC	22.7.1972	e. 21.12.1972	1.1.1973 <sup>(1)</sup>	indefinite
AUSTRIA				

— the AGREEMENT between the European Economic Community and the Republic of Austria on the application of the rules on Community transit <sup>(4)</sup>

EEC	30.11.1972	e. 30.11.1973	1.1.1974 <sup>(5)</sup>	indefinite
AUSTRIA				

— the Supplementary PROTOCOL to the AGREEMENT between the European Economic Community and the Republic of Austria <sup>(6)</sup>

EEC	29.5.1975	—	29.5.1975	indefinite
AUSTRIA				

(1) OJ No L 300, 31.12.1972. English version appears in OJ Special Edition 1972 (31 December).

(2) An Interim Agreement between the EEC and the Republic of Austria was signed on 22.7.1972 (OJ No L 223, 29.9.1972). It entered into force on 1.10.1972 and expired on 31.12.1972.

(3) Protocol No 3 to this Agreement has been amended several times. These amendments were a matter for the Joint Committee and the Decisions it took are given on pages 293 to 368 of this volume.

(4) OJ No L 294, 29.12.1972. English version appears in OJ No L 58, 28.2.1974.

(5) OJ No L 337, 6.12.1973.

(6) OJ No L 106, 26.4.1975.



**Agreement**  
**between the EEC and Malta**



**AGREEMENT**  
**ESTABLISHING AN ASSOCIATION BETWEEN THE**  
**EUROPEAN ECONOMIC COMMUNITY AND**  
**MALTA<sup>(1)</sup>**

**COUNCIL REGULATION (EEC) No 492/71**

**of 1 March 1971**

**concluding the Agreement establishing an Association between the**  
**European Economic Community and Malta and laying down provisions**  
**for its implementation**

**THE COUNCIL OF THE EUROPEAN COMMUNITIES,**

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

Having regard to the report from the Commission,

Having consulted the European Parliament<sup>(2)</sup>,

Whereas the Agreement establishing an Association between the European Economic Community and Malta, signed in Valetta on 5 December 1970 should be concluded;

Whereas it is also necessary to determine the procedures to be followed in arriving at the position to be adopted by the Community in the Association Council set up under the Agreement,

**HAS ADOPTED THIS REGULATION:**

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<sup>(1)</sup> OJ No L 61, 14.3.1971. English version has not been published in the OJ.

<sup>(2)</sup> OJ No C 19, 1.3.1971.

### *Article 1*

The Agreement establishing an Association between the European Economic Community and Malta, the Annexes and the Protocol attached thereto, and the Final Act and the Declarations annexed thereto, are concluded, approved and confirmed on behalf of the European Economic Community.

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

### *Article 2*

Pursuant to Article 18 of the Agreement, the President of the Council of the European Communities hereby gives notice that the procedures necessary for the entry into force of the Agreement have been completed.

### *Article 3*

The position to be adopted by the Community within the Association Council shall be laid down by the Council of the European Communities, acting on a proposal from the Commission in accordance with the provisions of the Treaty.

### *Article 4*

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

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

Done at Brussels, 1 March 1971.

*For the Council*  
*The President*  
M. SCHUMANN

## AGREEMENT

### Establishing an Association between the European Economic Community and Malta

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## **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 Economic 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 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 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%:

CCT heading	Description of goods
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

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 *prorata 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 <sup>(1)</sup>

<sup>(1)</sup> 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	<p>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:</p> <p>A. Light oils:            III. For other uses</p> <p>B. Medium oils:            III. For other uses</p> <p>C. Heavy oils:            I. Diesel oil:                (c) for other uses</p> <p>          II. Fuel oils:                (c) for other uses</p> <p>          III. Lubricating and other oils:                (c) for blending in accordance with the conditions set out in Additional Note 7 to Chapter 27</p> <p>              (d) for other uses</p>
27.11	<p>Petroleum gases and other gaseous hydrocarbons:</p> <p>A. Propane and butane:            III. For other uses</p>
27.12	<p>Petroleum jelly:</p> <p>A. Crude:            III. For other uses</p> <p>B. Other</p>
27.13	<p>Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral wax, whether or not coloured:</p> <p>B. Other            I. Crude:                (c) for other uses</p> <p>          II. Other</p>
27.14	<p>Petroleum bitumen, petroleum coke and other petroleum and shale oil residues:</p> <p>C. Other</p>
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:

<i>Timetable</i>	<i>Rate of Reduction</i>
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 subparagraph.

#### *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 (2) Sparkling	5/- per hectolitre 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)	<p>Other fermented beverages (for example: cider, perry and mead):</p> <p>(A) Imported in casks or tanks:  (1) Not exceeding 15% of alcohol in 100 parts by volume of dutiable liquid at 20°C</p> <p>(B) Imported in bottles:  (1) Still  (2) Sparkling</p>	<p>5/- per hectolitre</p> <p>5/- per hectolitre</p> <p>5/- per hectolitre</p>
22.08  (B)	<p>Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:</p> <p>Other</p>	<p>1/- per litre of alcohol content</p>
22.09	<p>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:</p> <p>(A) not exceeding 20° underproof by Sykes hydrometer  (B) exceeding 20° underproof but not exceeding the strength of proof (London Proof)  (C) exceeding the strength of proof (London Proof)</p>	<p>1/- per litre</p> <p>1/- per litre</p> <p>1/- per proof litre</p>
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	<p>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:</p> <p>(A) Lubricating oils and greases regardless of density</p>	<p>14</p>
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)	<p>Women's stockings of man-made fibres in continuous filament</p> <p>(C) Women's stockings of other material</p>	<p>14*</p> <p>14*</p>
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	5
	(2) Radio gramophones	5
	(3) Television receivers	5
	(4) Other	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) (1):	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	<b>Manufactured tobacco; tobacco extracts and essences:</b> (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> <p>(1) Round and oval, whether plain or deformed and square-twisted, of Thomas commercial quality or equivalent or BSS mild steel or equivalent</p> <p>(2) Other</p>
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>
98.10	<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.

Transhipments carried out in the ports of territories other than those of Contracting Parties shall not be considered as interrupting direct transport if such transhipments 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  $21 \times 29.7$  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  $21 \times 14.8$  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.

### *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.

## 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.

*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"> <li>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)</li> <li>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</li> <li>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</li> <li>4. Affixing on products or packages thereof marks, labels, or other like distinctive signs</li> </ol>	

		<p>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</p> <p>6. Assembly of parts of articles in order to constitute a complete article</p> <p>7. A combination of two or more operations referred to in items 1 to 6 above</p> <p>8. Slaughter of animals</p>
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

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		
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	
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

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		
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	Manufacture from any product	Manufacture from durum wheat
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		
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		

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 residucs (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	

ex 29.02	Organic bromides	Any manufacture from products of heading Nos 28.01 or 28.13	
ex 29.02	Trichlorodi (chlorophenyl) ethane		Transformation of ethanol into chloral and condensation of chloral with monochlorobenzol
ex 29.35	Pyridine; alpha-picoline; beta-picoline; gamma-picoline		Transformation of acetylene into acetaldehyde and transformation of acetaldehyde into pyridine or picoline
ex 29.35	Vinylpyridine		Transformation of acetaldehyde into picolines and transformation of picolines into vinylpyridine
ex 29.38	Nicotinic acid (Vitamin PP)		Transformation of acetaldehyde into beta-picoline and transformation of beta-picoline into nicotonic acid
ex 30.03	Medicaments (including veterinary medicaments) containing antibiotics	Any manufacture from antibiotics of heading No 29.44	
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

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		
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
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.18	Composite solvents and thinners for varnishes and similar products		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

ex 38.19

Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, excluding:

- 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

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 39.02	Polymers	All manufactures from monomers listed in Chapter 29	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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		
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	

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	
41.08	Patent leather and metallized leather		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
43.03	Articles of furskin Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, un-assembled, or partly assembled	Making up from furskins in plates, crosses and similar forms (ex 43.02)	Manufacture from boards not cut to size
45.03	Articles of natural cork		Manufacture from products of heading No 45.01
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing 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 lamb's 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

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 or textile pulp
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)	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 of textile pulp
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale	Manufacture from chemical products or textile pulp
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale	Manufacture from chemical products or 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

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		
58.02	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', '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 (bolduc) 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 or 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 or textile pulp

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 hosepiping 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, flounces, yokes and similar accessories and trimmings for women's and girls' garments		Manufacture from yarn

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
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, sunblinds, 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	

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 64.02	Footwear other than 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	
64.03	Footwear with outer soles of wood or cork	Manufacture from assemblies consisting 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 consisting 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 trimmed or not lined or trimmed		Manufacture from yarn
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 68.04 } ex 68.05 } ex 68.06 }	Abrasives of silicon carbides	All manufactures from silicon carbides 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 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 inclusive	
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 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 incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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 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
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

Customs Tariff No	Description	Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
74.07	Tubes and pipes and blanks there- fore, 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 mech- anical 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 insu- lated 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

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, 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
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

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		
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

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

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		
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 <sup>2</sup>		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 <sup>2</sup> ; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

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 <sup>2</sup>	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		
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m <sup>2</sup> ; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or 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

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 <sup>(1)</sup> 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 <sup>(1)</sup> 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

- (<sup>1</sup>) 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 <sup>(1)</sup> 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 <sup>(1)</sup> 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 87	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, autocycles 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 <sup>(1)</sup> used are 'originating' products

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 <sup>(1)</sup> 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 <sup>(1)</sup> 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 <sup>(1)</sup> 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 <sup>(1)</sup> used are 'originating' products

<sup>(1)</sup> 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 <sup>(1)</sup> 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 <sup>(1)</sup> 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 <sup>(1)</sup> 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

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 <sup>(1)</sup> 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

<sup>(1)</sup> 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

Finished products		Working or processing that confers the status of 'originating' products
Customs Tariff No	Description	
		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 of crepe rubber for soles	Lamination of crepe sheets of natural rubber
ex 40.07	Rubber thread and cord, textile-covered	Manufacture from rubber thread or cord
ex 41.01	Sheep and lamb skins without the wool	Removing wool from sheep and lamb skins in the wool
ex 41.03	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, dying, dressing, cutting and assembling of tanned or dressed furskins
ex 50.09	Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47.5% of the value of the finished product
ex 50.10		
ex 51.04		
ex 53.11		
ex 53.12		
ex 53.13		
ex 54.05		
ex 55.07		
ex 55.08		
ex 55.09		
ex 56.07		
ex 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

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 <sup>(1)</sup> 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 <sup>(1)</sup> 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 distils 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





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 certificate<sup>1</sup>

Country of destination .....

Place and date of signature .....

(Exporter's signature)

(Optional entry)

Insurance 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)

<sup>1</sup> For goods in bulk indicate, as appropriate, the name of the vessel or the number of the railway truck or road goods vehicle.

<sup>2</sup> See notes on the back of this sheet.

<sup>3</sup> Indicate the Member State or Malta.

**REQUEST FOR CHECK ON  
THIS MOVEMENT CERTIFICATE A. M. 1**

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

Place and date of signature .....

<p align="center">Official stamp</p>	<p align="center">..... (Official's signature)</p>
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**RESULT OF CHECK**

A check carried out by the undersigned Customs official shows that this movement certificate A. M. 1:

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

Place and date of signature .....

<p align="center">Official stamp</p>	<p align="center">..... (Official's signature)</p>
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<sup>1</sup> Delete where not applicable.

**I. GOODS IN RESPECT OF WHICH A MOVEMENT CERTIFICATE A. M. 1 MAY BE ENDORSED**

A movement certificate A. M. 1 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.

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 therein 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 subparagraph (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

## 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

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. 1

The movement certificate A. M. 1 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 in ports situated in territory other than that of the Contracting Parties where such transshipment is the result of force majeure or of events occurring at sea.

## III. RULES FOR MAKING OUT MOVEMENT CERTIFICATES A. M. 1

1. The movement certificate A. M. 1 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. 1 shall be typed or hand-written; 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. 1 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. 1 on the transport document under which the goods are consigned.

## IV. EFFECT OF MOVEMENT CERTIFICATE A. M. 1

When correctly used, the movement certificate A. M. 1 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, require 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. 1

The movement certificate A. M. 1 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.



Total number of packages (column 3) .....				} (in words)
and total quantities (column 5) .....				
Observations:				

(Declaration by the exporter continues overleaf)

## (Declaration by the exporter continued)

DECLARES that these goods were obtained in ..... and fall under category .....<sup>1</sup> listed in Note I on the back of the movement certificate A. M. 1

SPECIFIES as follows the circumstances which have conferred the status of "originating" products on these goods<sup>2</sup>:

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

SUBMITS the following supporting documents<sup>3</sup>:

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

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 inspec-

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

REQUESTS the issue of a movement certificate A. M. 1 for these goods.

Place and date of signature .....

.....  
(Exporter's signature)

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

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 verifiable 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 be taken into account is that paid to the last manufacturer.

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





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> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="border: 1px dashed black; padding: 5px; width: 80px; text-align: center;">           Official stamp         </div> <div style="border-top: 1px dashed black; width: 250px; text-align: center;">           (Official's signature)         </div> </div>	<p>A check carried out by the undersigned official shows that:</p> <ol style="list-style-type: none"> <li>(1) the details given on this label are accurate<sup>1</sup>;</li> <li>(2) this label A. M. 2 does not meet the requirements as to correctness (see notes appended)<sup>1</sup>.</li> </ol> <p>Place and date of signature .....</p> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="border: 1px dashed black; padding: 5px; width: 80px; text-align: center;">           Official stamp         </div> <div style="border-top: 1px dashed black; width: 250px; text-align: center;">           (Official's signature)         </div> </div> <p><sup>1</sup> 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 return 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.



**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 heading 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.

## INFORMATION CONCERNING

the AGREEMENT establishing an Association between the European Economic Community and Malta<sup>(1)</sup>

Contracting Parties	Date of signature by the Contracting Parties	Date of exchange, deposit or notification of instruments of ratification, acceptance, approval etc.	Date of entry into force	Duration
EEC	5.12.1970	e. 19.3.1971	1.4.1971 <sup>(2)</sup>	5 years <sup>(3)</sup>
MALTA				

<sup>(1)</sup> OJ No L 61, 14.3.1971 (English version has not been published in the OJ).

<sup>(2)</sup> OJ No L 70, 24.3.1971.

<sup>(3)</sup> First stage.

**Agreement**  
**between the EEC and Spain**



**AGREEMENT**  
**BETWEEN THE EUROPEAN ECONOMIC**  
**COMMUNITY AND SPAIN<sup>(1)</sup>**

**REGULATION (EEC) No 1524/70 OF THE COUNCIL**  
**of 20 July 1970**

**on the conclusion of an Agreement between the European Economic Community and Spain and on the provisions for its implementation**

**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, signed at Luxembourg on 29 June 1970, between the European Economic Community and Spain should be concluded and the Declarations annexed to the Final Act, signed at Luxembourg on the same date, should be approved;

Whereas the Community representatives on the Joint Committee established by the Agreement should be designated,

**HAS ADOPTED THIS REGULATION:**

*Article 1*

The Agreement between the European Economic Community and Spain, its Annexes, the Protocol thereto and the Declarations annexed to the Final Act are concluded, approved and confirmed on behalf of the Community.

---

<sup>(1)</sup> OJ No L 182, 16.8.1970.

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

*Article 2*

The President of the Council of the European Communities shall, on behalf of the Community, issue the notification that the procedures necessary for the entry into force of the Agreement have been completed, pursuant to Article 9 of the Agreement.

*Article 3*

The Community shall be represented on the Joint Committee, provided for in Article 13 of the Agreement, by the Commission, assisted by representatives of the Member States.

*Article 4*

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

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

Done at Brussels, 20 July 1970.

*For the Council*  
*The President*  
W. SCHEEL

# AGREEMENT

between the European Economic Community and Spain

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## AGREEMENT

### between the European Economic Community and Spain

(Only the Dutch, French, German, Italian and Spanish texts of this Agreement are authentic)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

of the one part, and

THE SPANISH HEAD OF STATE,

of the other part,

Determined to consolidate and to extend economic and trade relations between the European Economic Community and Spain;

Recognizing the importance of the harmonious development of trade between the Contracting Parties;

Desiring to establish the basis for a progressive expansion of trade with each other, while observing the provisions of the General Agreement on Tariffs and Trade;

Considering that the European Economic Community is anxious to develop economic and trade relations with countries bordering on the Mediterranean;

Have decided to conclude an Agreement between the European Economic Community and Spain and to this end have designated as their Plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Mr Pierre Harmel, President-in-Office of the Council of the European Communities, Minister for Foreign Affairs;

Mr Jean Rey, President of the Commission of the European Communities;

THE SPANISH HEAD OF STATE:

Mr Gregorio Lopez Bravo, Minister for Foreign Affairs;

WHO,

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

HAVE AGREED AS FOLLOWS:

### *Article 1*

1. The progressive elimination of obstacles to the main body of trade between the European Economic Community and Spain shall be brought about in two stages, as indicated below.
2. The first stage shall last not less than six years.
3. Transition from the first to the second stage shall be effected by mutual agreement between the Contracting Parties, if the conditions for it have been satisfied.
4. During the first stage the following provisions shall apply.

### Title I

### TRADE

### *Article 2*

1. Products originating in Spain shall, on importation into the Community, be governed by the provisions of Annex I.
2. Products originating in the Community shall, on importation into Spain, be governed by the provisions of 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 which could jeopardize the attainment of the objectives of this Agreement.

### *Article 3*

Any internal fiscal measure or practice giving rise, directly or indirectly, to discrimination between the products of one Contracting Party and like products of the other Contracting Party shall be prohibited.

### *Article 4*

The trading arrangements applied by Spain to products originating in the Community or exported to the Community shall not give rise to any discrimination between the Member States, their nationals or their companies or firms.

The trading arrangements applied by the Community to products originating in Spain or exported to Spain shall not give rise to any discrimination between Spanish nationals, or between Spanish companies or firms.

#### *Article 5*

Subject to special provisions relating to frontier-zone traffic, the treatment applied by Spain to products originating in the Community shall in no case be less favourable than that applied to products originating in the most-favoured third State.

#### *Article 6*

Where duties are levied on products of one Contracting Party exported to the other Contracting Party, such duties may not exceed those applied to products exported to the most-favoured third State.

#### *Article 7*

Articles 5 and 6 shall not preclude the maintenance or establishment by Spain of customs unions or free-trade areas, if these do not have the effect of modifying the trade arrangements laid down in the Agreement, and in particular the rules of origin.

#### *Article 8*

The rules of origin applicable to products covered by the Agreement are laid down in the Protocol.

#### *Article 9*

1. If one of the Contracting Parties finds in its relations with the other Contracting Party that dumping is being practised, it may, after consultations in the Joint Committee provided for in Article 13, take protective measures against such practices in accordance with the provisions of the Agreement on the implementation of Article VI of the General Agreement on Tariffs and Trade.

In urgent cases that Contracting Party may, after notifying the Joint Committee, apply the interim measures provided for by that Agreement.

Consultations shall take place regarding such measures not later than two weeks after their implementation.

2. Where measures are directed against bounties or subsidies, the Contracting Parties undertake to comply with the provisions of Article VI of the General Agreement on Tariffs and Trade.

3. At the request of either Contracting Party, consultations shall take place every three months in the Joint Committee on any observed dumping practices, bounties or subsidies which are found to exist and on measures taken in regard thereto.

#### *Article 10*

Payments relating to trade and the transfer of such payments to the Member State in which the creditor resides, or to Spain, shall not be subject to any restriction where such trade is covered by the provisions of this Agreement.

#### *Article 11*

1. If serious disturbances occur in a sector of the Spanish economy or prejudice its external financial stability, or if difficulties arise which adversely affect the economic situation in a region of Spain, Spain may take the necessary protective measures.

The Joint Committee shall be notified immediately of such measures and of the rules for their application.

2. If serious disturbances occur in a sector of the economy of the Community or of one or more Member States, or prejudice the external financial stability of one or more Member States, or if difficulties arise which adversely affect the economic situation in a region of the Community, the Community may take, or authorize the Member State or States concerned to take, the necessary protective measures.

The Joint Committee shall be notified immediately of such measures and of the rules for their application.

3. In the choice of measures to be taken in pursuance of paragraphs 1 and 2, preference shall be given to those which will least disturb the operation of the Agreement. These measures shall not exceed what is strictly necessary to remedy the difficulties that have arisen.

4. Consultations may take place in the Joint Committee on the measures taken in pursuance of paragraphs 1 and 2.

#### *Article 12*

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

### Title II

## GENERAL AND FINAL PROVISIONS

#### *Article 13*

1. A Joint Committee is hereby established to administer the Agreement and to ensure its proper execution. To this end it may make recommendations. It shall take decisions as provided for in this Title.
2. The Contracting Parties agree to keep each other informed and, at the request of either of them, to consult together in the Joint Committee to ensure that the Agreement is correctly implemented.
3. The Joint Committee shall adopt its rules of procedure by decision.

#### *Article 14*

1. The Joint Committee shall consist of representatives of the Community and representatives of Spain.
2. The Joint Committee shall act by mutual agreement.

#### *Article 15*

1. The Chairmanship of the Joint Committee shall be held alternately by each of the Contracting Parties, in accordance with its rules of procedure.

2. The Joint Committee shall meet once a year on the initiative of its Chairman.

The Joint Committee shall also meet whenever necessary, at the request of either Contracting Party, in accordance with its rules of procedure.

3. The Joint Committee may decide to set up working parties to assist in the performance of its tasks.

#### *Article 16*

The Agreement may be denounced by either Contracting Party giving six months' notice.

#### *Article 17*

1. The Agreement shall apply to the European territories where the Treaty establishing the European Economic Community applies and to the territory of Spain.

2. The Agreement shall apply also to the French Overseas Departments so far as concerns those of the fields covered by it which correspond to those listed in the first subparagraph of Article 227(2) of the Treaty establishing the European Economic Community.

The conditions for applying, to those Departments, the provisions of the Agreement relating to other fields shall be decided at a later date by agreement between the Contracting Parties.

#### *Article 18*

Annexes I and II, the lists appearing therein and the Protocol shall form an integral part of the Agreement.

#### *Article 19*

This Agreement shall enter into force on the first day of the month following the day on which the Contracting Parties notify each other of the completion of the procedures necessary to that end.

#### *Article 20*

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

**In witness whereof, the undersigned plenipotentiaries have signed this Agreement.**

**Done at Luxembourg this twenty-ninth day of June in the year one thousand nine hundred and seventy.**

**For the Council of the European Communities,**

**Pierre HARMEL**

**Jean REY**

Subject to the reservation that the European Economic Community shall not be finally bound until notification has been given to the other Contracting Party of completion of the procedures required by the Treaty establishing the European Economic Community.

For the Spanish Head of State,

Gregorio LOPEZ BRAVO

## *ANNEX I*

### **On the implementation of Article 2 (1) of the Agreement**

#### *Article 1*

Imports into the Community of products originating in Spain which are covered by the provisions of this Annex, including the products set out in Lists A and B but excluding those listed in Articles 3 and 10, shall be admitted without quantitative restrictions.

#### *Article 2*

Subject to the special provisions of Articles 3, 4 and 5, the customs duties applicable to imports into the Community of products originating in Spain not listed in Annex II to the Treaty establishing the European Economic Community and not included in Lists A and B shall be those in the Common Customs Tariff reduced by the following percentages and in accordance with the following timetable:

Timetable	Rate of reduction %
on the date of the entry into force of the Agreement	30
from 1 January 1972	50
from 1 January 1973	60

#### *Article 3*

1. Imports into the Community of the following products refined in Spain shall qualify for the reductions in customs duties provided for in Article 2, within an annual Community tariff quota of 1 200 000 metric tons.

CCT heading No	Description
27.10	Petroleum oil and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: A. Light oils III. For other purposes B. Medium oils III. For other purposes C. Heavy oils: I. Gas oil: (c) For other purposes II. Fuel oil: (c) For other purposes III. Lubricating oils; other oils (c) To be mixed in accordance with the terms of Additional Note 7 to this Chapter (a) (d) For other purposes
27.11	Petroleum gases and other gaseous hydrocarbons: A. Commercial propane and commercial butane: III. For other purposes
27.12	Petroleum jelly: A. Crude: III. For other purposes B. Other
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured: B. Other: I. Crude: (c) For other purposes II. Other
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals: C. Other

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

2. The Community shall be entitled to modify the arrangements laid down in this Article:

- When a common definition of origin is adopted for petroleum products from third States or Associated countries,
- when decisions are taken in the context of a common commercial policy,
- when a common energy policy is established.

In that event the Community shall ensure that the imports referred to in paragraph 1 are accorded advantages equivalent to those laid down in this Article.

3. Consultations may take place in the Joint Committee on the measures taken in pursuance of paragraph 2.

4. Subject to paragraphs 1 and 2, the provisions of this Agreement shall not affect the regulations applied to imports of petroleum products.

#### *Article 4*

Imports into the Community of the following products originating in Spain shall qualify for the reductions in customs duties provided for in Article 2, within an annual Community tariff quota of 1 800 metric tons:

CCT heading No	Description
55.09	Other woven fabrics of cotton

#### *Article 5*

1. Imports into the Community of products listed in paragraph 2, originating in Spain, shall be subject to the duties in the Common Customs Tariff, reduced by the following percentages and in accordance with the following timetable:

Timetable	Rate of reduction %
on the date of entry into force of the Agreement	10
from 1 January 1973	20
from 1 January 1975	30
from 1 January 1977	40

2. The List referred to in paragraph 1 is as follows:

CCT heading No	Description
25.01	<p>Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:</p> <p>A. Common salt (including rock salt, sea salt and table salt) and pure sodium chloride, whether or not in aqueous solution:</p> <p>II. Other:</p> <p>(a) Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs (a)</p> <p>(b) Other</p> <p>B. Salt liquors; sea water</p>
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair
56.01	<p>Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:</p> <p>B. Regenerated textile fibres</p>
60.03	Stockings, under-stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized
60.04	Undergarments, knitted or crocheted, not elastic or rubberized
61.03	Men's and boys' undergarments, including collars, shirt fronts and cuffs
62.01	<p>Travelling rugs and blankets:</p> <p>B. Other</p>
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles
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
69.07	Unglazed setts, flags and paving, hearth and wall tiles
78.01	<p>Unwrought lead (including argentiferous lead); lead waste and scrap:</p> <p>A. Unwrought</p>
79.01	<p>Unwrought zinc; zinc waste and scrap:</p> <p>A. Unwrought</p>

(a) Entry under this subheading is subject to conditions to be laid down by the competent authorities.

### *Article 6*

Imports into the Community of the products specified in Articles 2, 3, 4 and 5 originating in Spain shall be exempt from charges having an effect equivalent to customs duties.

## Article 7

1. Imports into the Community of the following products originating in Spain shall be subject to customs duties equal to 60% of the duties in the Common Customs Tariff.

CCT heading No	Description
ex 08.02A	Fresh oranges
ex 08.02B	Fresh mandarins and satsumas; fresh clementines, tangerines and other similar citrus hybrids
ex 08.02C	Fresh lemons

2. During the period of application of reference prices, paragraph 1 shall apply on condition that on the internal Community market the prices of citrus fruit imported from Spain are, after customs clearance and allowance for the conversion factors operative for the various classes of citrus fruit and after deduction of transport costs and import charges other than customs duties, not less than the reference prices for the period in question, plus the incidence of the Common Customs Tariff on those reference prices and a fixed amount of 1.20 units of account per 100 kg.

3. The transport costs and import other than customs duties referred to in paragraph 2 shall be those laid down for calculating the entry prices referred to in Regulation No 23 on the progressive establishment of a common organization of the market in fruit and vegetables.

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

4. The provisions of Article 11 of Regulation No 23 shall continue to apply.

5. Where the advantages accruing from the provisions of paragraph 1 would or could be jeopardized by reason of abnormal conditions of competition, consultations may be held in the Joint Committee on the problems arising from such a situation.

### Article 8

1. The Community shall take all measures necessary to ensure that the levy on imports into the Community of olive oil other than refined olive oil, falling within subheading No 15.07 A II of the Common Customs Tariff, wholly produced in Spain and transported direct from that country to the Community, is the import levy calculated in accordance with the provisions of Article 13 of Regulation No 136/66/EEC on the establishment of a common organization of the market in oils and fats, less 0.50 units of account per 100 kg.

2. Additionally and on condition that Spain applies a special export charge reflected in the import price, the Community shall reduce the amount of the levy, calculated in accordance with paragraph 1, by an amount equal to that of the charge paid but not exceeding 4 units of account per 100 kg.

Each Contracting Party shall take the measures necessary for implementation of this paragraph.

3. Consultations on the operation of the arrangements provided for in this Article may be held in the Joint Committee.

### Article 9

1. Imports into the Community of the following products originating in Spain shall be subject to customs duties equal to 30% of the duties in the Common Customs Tariff, within an annual Community tariff quota of 200 metric tons:

CCT heading No	Description
08.03	Figs. fresh or dried: ex B. Dried — In immediate containers of a net content not exceeding 15 kg

2. Imports into the Community of the following products originating in Spain shall be admitted free of customs duties within an annual Community tariff quota of 1 700 metric tons:

CCT heading No	Description
08.04	Grapes, fresh or dried: B. Dried: I. In immediate containers of a net content not exceeding 15 kg

*Article 10*

Imports into the Community of the following products originating in Spain shall be subject to the duties in the Common Customs Tariff reduced by the percentages shown below:

CCT heading No	Description	Rate of reduction %
12.03	Seeds, fruit and spores, of a kind used for sowing	50

*Article 11*

Imports into the Community of the following products originating in Spain shall be subject to the duties in the Common Customs Tariff reduced by the percentages shown below:

CCT heading No	Description	Rate of reduction %
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: A. Meat: ex IV. Other, excluding mutton and lamb	50
02.04	Other meat and edible meat offals, fresh, chilled or frozen	50

CCT heading No	Description	Rates of reduction %
03.02	Fish, salted, in brine, dried or smoked: A. Salted, in brine or dried: I. Whole, headless or in pieces: (c) Anchovies ( <i>Engraulis</i> sp.): — Salted or in brine, in barrels or other containers of a net content of 10 kg or more	50
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water: A. Crustaceans: I. Crawfish II. Lobsters B. Molluscs: II. Mussels	50 100 25
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	50
05.15	Animal products not elsewhere specified or included: dead animals of Chapter 1 or Chapter 3, unfit for human consumption: ex B. Other: — Animal products not elsewhere specified or included; dead animals of Chapter 1, unfit for human consumption	50
07.01	Vegetables, fresh or chilled: E. Chard (or white beet) and cardoons F. Leguminous vegetables, shelled or unshelled: ex III. Other: — Beans M. Tomatoes: ex I. From 1 November to 14 May: — From 1 January to the last day in February S. Sweet peppers T. Other: — Parsley	30 30 30  50 30 30
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split;	
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith: A. Jerusalem artichokes C. Other	50 50

CCT heading No	Description	Rates of reduction %
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mango-steens, fresh or dried, shelled or not: A. Dates D. Avocados E. Coconuts F. Cashew nuts G. Brazil nuts	50 50 50 50 50
08.03	Figs, fresh or dried: A. Fresh	30
08.04	Grapes, fresh or dried: A. Fresh ex (a) from 1 November to 14 July: — From 1 January to 31 March	50
08.05	Nuts other than those falling within heading No 08.01, fresh or dried, shelled or not: B. Walnuts E. Pecans	50 50
08.06	Apples, pears and quinces, fresh: C. Quinces	30
ex 08.09	Other fruit, fresh: — Pomegranates	30
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05: A. Apricots B. Peaches, including nectarines D. Apples and pears E. Papaws F. Fruit salads I. Not containing prunes G. Other	50 50 50 50 50 50
09.02	Tea	50
09.04	Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta'	50
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	50
09.10	Thyme, saffron and bay leaves; other spices	50
11.03	Flours of the leguminous vegetables falling within heading No 07.05	50
11.04	Flours of fruits falling within any heading in Chapter 8	50
11.08	Starches; inulin: B. Inulin	50

CCT heading No	Description	Rates of reduction %
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered: A. Pyrethrum (flowers, leaves, stems, peel and roots) B. Cinchona bark C. Liquorice roots D. Quassia amara (wood and bark) E. Tonquin beans F. Calabar beans G. Cubeb H. Coca leaves IJ. Other wood, roots and bark; mosses, lichens and algae	                      50 50 50 50 50 50 50 50 50
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	50
12.10	Mangolds, swedes and fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	50
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners derived from vegetable products B. Pectic substances, pectinates and pectates	                      25
16.05	Crustaceans and molluscs, prepared or preserved: ex B. Other — Crustaceans or molluscs, simply boiled in water and shelled (excluding Norway lobster and freshwater crawfish); molluscs (including shellfish), prepared or preserved	                      50
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard: A. Mango chutney ex B. Other	                      50 50
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid: ex A. Mushrooms F. Capers and olives ex H. Other, including mixtures: — excluding carrots, artichoke hearts, artichoke bottoms and mixtures	                      50 50 50
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables: B. Of leguminous vegetables	                      50

### Article 12

1. The rates of duty in the Common Customs Tariff to be used for calculation of the reduced duties referred to in Articles 2, 3, 4, 5, 6, 7, 9, 10 and 11 shall be those actually applied at any given time in respect of third States.
2. The reduced duties, calculated in accordance with Articles 2, 3, 4, 5, 6, 7, 9, 10 and 11 shall be rounded off to the first place of decimals.

### Article 13

If the Agreement does not enter into force at the beginning of a calendar year, the quotas referred to in Articles 3, 4 and 9 shall be opened *pro rata temporis*:

- beginning in the first year, on the date of entry into force of this Agreement,
- in the last year, ending on the date of expiry of the first stage.

### Article 14

Should regulations be introduced for the specific purpose of implementing the common agricultural policy, the Community shall be entitled to modify the arrangements laid down in this Annex with a view, in particular, to preventing certain distortions of competition or substitutions in respect of products covered by this Annex but not coming under Annex II to the Treaty establishing the European Economic Community.

When introducing such regulations and modifying such arrangements, the Community shall have regard to the interests of Spain.

2. Should Community regulations be introduced in respect of products covered by this Annex and coming under Annex II to the Treaty establishing the European Economic Community, the Community shall be entitled to modify the arrangements laid down in this Annex.

When introducing such regulations, and amending such arrangements, the Community shall have regard to the interests of Spain.

3. Should Community regulations be amended in respect of products covered by this Annex and coming under Annex II to the Treaty establishing the European Economic Community, the Community shall be entitled to modify the arrangements laid down in this Annex.

When modifying such arrangements, the Community shall grant in respect of imports originating in Spain an advantage comparable to that provided for in this Annex.

4. The application of this Article may be the subject of consultations in the Joint Committee.

#### *Article 15*

Products originating in Spain listed in this Annex may not be given more favourable treatment than that accorded under the Treaty establishing the European Economic Community by the Member States to one another.

#### *Article 16*

The Community shall apply, in respect of Spain, the Convention on the Valuation of Goods for Customs Purposes signed at Brussels on 15 December 1950 and the International Convention for the Simplification of Customs and other Formalities concluded at Geneva on 3 November 1923.

## LIST A

**Products which, as a result of implementation of the common agricultural policy, are subject to special rules on importation into the Community, and to which the provisions of Article 2 do not apply**

CCT heading No	Description
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel: A. Lactose and lactose syrup: 1. Containing, in the dry state, 99% or more by weight of the pure product B. Glucose and glucose syrup: II. Containing, in the dry state, 99% or more by weight of the pure product: (a) Glucose in the form of white crystalline powder, whether or not agglomerated (b) Other
ex 17.04	Sugar confectionery, not containing cocoa, except 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, 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 and other starches
19.05	Prepared foods obtained by swelling or roasting of cereals or cereal products (puffed rice, corn flakes and animal products)
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
19.07	Bread, ship's biscuits and ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportions
ex 21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof: — Excluding roasted chicory and extracts thereof
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeast
ex 21.07	Food preparations not elsewhere specified or included, containing sugar, milk products, cereals or products based on cereals (1)

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

CCT heading No	Description
ex 22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: — Containing milk or milkfats
29.04	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; casein glues
35.02	Albumins, albuminates and other albumin derivatives: A. Albumins: II. Other: (a) Ovalbumin and lactalbumin: 1. Dried (for example sheets, scales, flakes powder) 2. Other
35.05	Dextrin and dextrin glues; soluble or roasted starches; starch glues
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of amylaceous substances

## LIST B

### Referred to in Article 2

CCT heading No	Description
45.02	Natural cork, unworked, crushed, granulated or ground; waste cork
45.03	Articles of natural cork
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork
55.05	Cotton yarn, not put up for retail sale
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale
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

## ANNEX II

### On the implementation of Article 2 (2) of the Agreement

#### Article 1

The customs duties and charges having equivalent effect applicable to imports into Spain of products originating in the Community and included in Lists A, B and C shall be those in the Spanish Customs Tariff, reduced by the following percentages and in accordance with the following timetable:

Products	Percentage reduction					
	On the entry into force of the Agreement	from 1.1.1973	from 1.1.1974	from 1.1.1975	from 1.1.1976	from 1.1.1977
List A (60%)	10	20	30	40	50	60
List B (25%)	5	10	10	15	20	25
List C (25%)	5	10	10	15	20	25

#### Article 2

1. The rates of duty in the Spanish Customs Tariff to be used for calculation of the reduced duties listed in Article 1 shall be those actually applied at the time in respect of third States. The reduced rates shall be rounded-off to the first place of decimals.

2. Where duties in the Spanish Customs Tariff or charges having equivalent effect are introduced or modified, the percentage reductions granted to the Community under Article 1 shall remain unchanged.

#### Article 3

1. Notwithstanding Articles 1 and 2 and on condition that protective measures are necessary for its industrialization and development, Spain may introduce, increase or reintroduce *ad valorem* customs duties not exceeding 15% or, in certain special and exceptional cases 20%. Such

measures may be applied up to an amount not exceeding 5% of the total value of Spanish imports from the Community for the year 1968.

2. These measures may be taken only if necessary for the protection of, or for furthering the development of, a new processing industry not existing in Spain at the date of entry into force of the Agreement; they may be applied only in respect of a specific line of production.

3. Twelve months after the introduction, increase or reintroduction of customs duties Spain shall make tariff reductions of 5% per year in respect of imports originating in the Community.

4. The measures referred to in paragraph 1 shall be taken after consultations in the Joint Committee. These consultations shall take place with the minimum of delay.

#### *Article 4*

1. Spain shall refrain from introducing any new quantitative restrictions on imports of products originating in the Community other than those listed in Annex II to the Treaty establishing the European Economic Community.

This obligation shall apply, however, only to 80% of the value of total imports of those products, calculated on the basis of the average for the years 1966, 1967 and 1968.

2. If Spain introduces or reintroduces, in accordance with paragraph 1, quantitative restrictions on imports of the products referred to in paragraph 1, it shall open to the Community quotas for such products originating in the Community. Each of these quotas shall be not less than 75% of Spanish imports of the products covered thereby during the year preceding the introduction or reintroduction of the quantitative restrictions. These quotas shall be subject to the provisions of Article 5.

#### *Article 5*

1. For products originating in the Community included in List D, Spain shall open quotas for the values shown in the fourth column of that list.

2. If the Agreement does not enter into force at the beginning of a calendar year, the quotas referred to in this Article shall be opened *pro rata temporis*:

- beginning, in the first year, on the date of entry into force of the Agreement;
- in the last year, ending on the date on which the first stage ends.

3. For products included in List D, Spain shall, at the beginning of the second, third, fourth, fifth and sixth year of the Agreement, increase the quotas by 13% in the aggregate and each individual quota by at least 7% in relation to the preceding year.

4. Import authorizations under the quotas opened to the Community shall be so issued within the limits of these quotas as to ensure a balanced distribution of imports between the Peninsula and the Balearic Islands, on the one hand, and the territories subject to special treatment, on the other, taking into account the trade with the two areas recorded during the years 1966, 1967 and 1968.

5. If for two consecutive years imports fall below a quota, the product or products in question shall be liberalized.

However, exceptionally and after consultation in the Joint Committee, this provision shall not be applied to products characterized by pronounced irregularity of imports.

#### *Article 6*

1. At the end of the sixth year of the Agreement imports into Spain of products originating in the Community, other than those listed in Annex II to the Treaty establishing the European Economic Community, shall be liberalized.

Spain may however, retain quantitative restrictions not exceeding in value 5% of the average of total imports in the years 1966, 1967 and 1968 of products originating in the Community.

2. Spain shall be prepared to liberalize imports of products originating in the Community more rapidly than is laid down in Article 5 if the economic situation of the country and of the branch of industry concerned so permit.

#### *Article 7*

1. Spain shall refrain from introducing or increasing customs duties or charges having equivalent effect on imports of those products listed

in Annex II to the Treaty establishing the European Economic Community which are not listed in Articles 1, 8, 9 and 10 and are not liberalized at the date of entry into force of the Agreement and undertakes to maintain, under normal market conditions, the Community share of the imports of such products, calculated on the basis of the years 1966, 1967 and 1968. These provisions shall not apply to regulatory duties.

2. Paragraph 1 shall not apply in cases where the amendment of import regulations has the effect of improving trading conditions.

Consultations on the application of this Article may take place in the Joint Committee.

### *Article 8*

1. Imports of the following products originating in the Community shall be admitted into Spain without quantitative restriction and under the conditions laid down in paragraph 2:

CCT heading No	Description
04.04	Cheese and curd: G. Other 1. Of a fat content, by weight, not exceeding 40% and a water content, by weight, of the non-fatty matter: (b) Exceeding 47% but not exceeding 72% 4. Butterkäse, Cantal, Edam, Fontal, Fontina, Gouda, Italico, Kernham, Mimoletta, Saint-Nectaire, Saint-Paulin, Tilsit

2. The threshold price of products originating in the Community and listed in paragraph 1 shall not exceed 100.48 pesetas per kilogram and shall be at least 6.30 pesetas per kilogram below the general Spanish threshold price for like products originating in third States.

### *Article 9*

Spain undertakes to purchase from the Community, under normal market conditions, at least 25% of its total annual imports of butter (04.03 of the Spanish Customs Tariff) for as long as such imports

remain under State-trading arrangements. This percentage shall be increased by at least 1% per year from 1 January 1972 so as to reach a minimum of 30% with effect from 1 January 1976.

#### *Article 10*

Spain undertakes to purchase from the Community, under normal market conditions, 90% of its total annual imports of the products listed below for as long as these imports remain under State-trading arrangements:

CCT heading No	Description
04.02	Milk and cream, preserved, concentrated or sweetened: A. Not containing added sugar: 1. Not denatured: (a) In powder or other solid form (b) Other B. Containing added sugar: 1. In powder or other solid form 2. Other

#### *Article 11*

1. Should regulations be introduced for the specific purpose of implementing Spain's agricultural policy, Spain shall be entitled to modify the arrangements laid down in this Annex with a view, in particular, to preventing certain distortions of competition or substitutions in respect of products covered by this Annex but not coming under Annex II to the Treaty establishing the European Economic Community.

When introducing such regulations and modifying such arrangements Spain shall have regard to the interests of the Community.

2. Should regulations be introduced in respect of products covered by this Annex and coming under Annex II to the Treaty establishing the European Economic Community, Spain shall be entitled to modify the arrangements laid down in this Annex.

When introducing such regulations and modifying such arrangements Spain shall have regard to the interests of the Community.

3. Should its regulations be amended in respect of products covered by this Annex and coming under Annex II to the Treaty establishing the European Economic Community, Spain shall be entitled to modify the arrangements laid down in this Annex.

When modifying such arrangements Spain shall grant in respect of imports originating in the Community an advantage comparable to that provided for in this Annex.

4. The application of this Article may be the subject of consultations in the Joint Committee.

#### *Article 12*

Spain shall apply, in respect of the Community, the Convention on the Valuation of Goods for Customs Purposes signed at Brussels on 15 December 1950 and the International Convention for the Simplification of Customs and other Formalities concluded at Geneva on 3 November 1923.

## LIST A

**Products subject, on importation into Spain, to Spanish Customs Tariff duties reduced by the percentages and in accordance with the timetable laid down in Article 1 of this Annex**

Spanish Customs Tariff heading No	Description
01.01 A-1	Pure-bred horses for breeding purposes
01.01 B	Asses
01.02 A	Live animals of the bovine species, including animals of the buffalo family of selected breeds, for breeding purposes
01.02 B-1	Animals of the bovine species, for bull-fighting purposes
01.03 A	Live swine of selected breeds, pure-bred breeding animals
01.04 A-1	Live sheep of selected breeds, pure-bred breeding animals
01.04 B	Live goats
01.05 A-2	Fowls of selected breeds
01.05 B-1	Ducks and other poultry, pure-bred
01.06	Other live animals
03.01 A	Tunny and other fish of the tunny family, frozen
03.01 B	Fish, fresh or chilled
03.03 A	Crustaceans and molluscs for fish-ponds
03.03 A-1	Crawfish, fresh, chilled, frozen, salted, in brine or dried; crawfish, in shell, simply boiled in water
03.03 B-2	Mussels, fresh, chilled, frozen, salted, in brine or dried; mussels, in shell, simply boiled in water
03.03 B-3	Oysters, fresh, chilled, frozen, salted, in brine or dried; oysters, in shell, simply boiled in water
03.03 B-4	Cephalopoda, fresh
04.02 A-2	Milk and cream, preserved, concentrated, unsweetened, denatured
04.06	Natural honey
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
05.04 B	Bladders and stomachs of animals (other than fish), whole and pieces thereof
05.05	Fish waste
05.06	Sinews and tendons; parings and similar waste, of raw hides or skins
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

Spanish Customs Tariff heading No	Description
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	Horns, antlers, hooves, nails, claws and beaks of animals, 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
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell
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 A	Natural sponges, raw (not prepared by removal of calcareous or vegetable matter)
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption
06.01 A-1	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, of high quality
06.02 A	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips, of high quality
06.02 B-1	Cuttings, suckers and slips; stolons, runners, sets, shoots and roots
06.02 B-3-a	Cuttings, carnation stocks
07.01 A-1-a	Seed potatoes, of high quality
07.01 B	Garlic, fresh or chilled
07.01 C	Onions, fresh or chilled
07.01 D	Tomatoes, fresh or chilled
07.01 E	French beans, fresh or chilled
07.01 F	Peas, fresh or chilled
07.01 G	Olives, fresh or chilled
07.01 H	Other vegetables, fresh or chilled
07.05 A	Seeds of leguminous vegetables, of high quality, for sowing
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith
08.01 B	Dates, fresh or dried
08.01 D	Coconuts, fresh or dried, shelled or not
08.02	Citrus fruit, fresh or dried
08.03	Figs, fresh or dried
08.04	Grapes, fresh or dried
08.05 A	Almonds, fresh or dried, shelled or not
08.05 B	Hazelnuts, fresh or dried, shelled or not

Spanish Customs Tariff heading No	Description
08.05 E	Other nuts (other than those falling within heading No 08.01) fresh or dried, shelled or not
08.09	Other fruit, fresh
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
08.12	Fruit, dried, other than that falling within heading No 08.01 08.02, 08.03, 08.04 or 08.05
08.13	Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
09.02	Tea
09.03	Maté
09.04	Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta'
09.05	Vanilla
09.06	Cinnamon and cinnamon-tree flowers
09.07	Cloves (whole fruit, cloves and stems)
09.08	Nutmeg, mace and cardamoms
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper
09.10	Thyme, saffron and bay leaves; other spices
10.01 A-1	Wheat, for sowing, of high quality
10.02 A-1	Rye, for sowing, of high quality
10.03 A-1	Barley, for sowing, of high quality
10.04 A-1	Oats, for sowing, of high quality
10.05 A-1	Maize, for sowing, of high quality
10.07 A	Canary seed
10.07 B-1-a	Grain sorghum, for sowing, of high quality
10.07 C	Millet, buckwheat and durra; other cereals
12.01 A	Oil seeds, for sowing
12.01 B-5	Copra
12.01 B-6	Palm nuts and kernels
12.01 B-7	Linseed
12.01 B-8	Castor oil seeds
12.01 B-9	Seeds of cruciferae
12.01 B-10	Illipe seeds
12.01 B-11	Other oil seeds and oleaginous fruit
12.03 A	Seeds, of a kind used for sowing, of high quality
12.03 B-1	Flower seeds
12.03 B-2	Seeds of sainfoin, lucerne, bent grass, ribbon grass, cocksfoot grass and fescue

Spanish Customs Tariff heading No	Description
12.03 B-3	Seeds of aubergine, onion, beans, melon and water-melon
12.03 B-7	Tobacco seeds
12.04 B	Sugar beet, whole or sliced, fresh; sugar cane
12.05	Chicory roots, fresh or dried, whole or cut, unroasted
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered
12.08 B	Locust bean seeds
12.08 C	Fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams
13.03 A-1	Opium and sap or extract of cocoa
13.03 A-2	Liquorice
13.03 B	Pectic substances, pectinates and pectates
13.03 C	Mucilages and thickeners, derived from vegetable products
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, couchgrass and istle), whether or not in bundles or hanks
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)
14.05 B	Other vegetable products not elsewhere specified or included
15.02 B	Other fats (of bovine cattle, sheep or goats), unrendered or rendered
15.04	Fats and oils, of fish and marine mammals, whether or not refined
15.05	Wool grease and fatty substances derived therefrom (including lanolin)
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)
15.07 C-3	Tung oil (china wood oil)
15.07 C-4	Other siccative oils and oils for technical uses
15.09	Degras
15.11 A	Crude glycerol and glycerol lyes

Spanish Customs Tariff heading No	Description
15.15	Beeswax and other insect waxes, whether or not coloured
15.16	Vegetable waxes, whether or not coloured
16.03 A	Meat extracts and meat juices, in packages exceeding 5 kg
16.04 A	Prepared or preserved anchovy fillets
16.05	Crustaceans and molluscs, prepared or preserved
17.01 A	Sucrose denatured
17.04	Sugar confectionery, not containing cocoa
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion
18.01	Cocoa beans, whole or broken, raw or roasted
18.02	Cocoa shells, husks, skins and waste
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 added sugar, honey, eggs, fats, cheese or fruit
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof
21.02	Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates
21.03	Mustard flour and prepared mustard
21.06	Natural yeasts (active or inactive); prepared baking powders
21.07 A	Non-alcoholic compound preparations (known as 'concentrated extracts') used for making beverages
21.07 B	Herbal mixtures used for making beverages
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
22.09 B-3	Rum and tafia
23.01	Flours and meals, of meat, offals, fish crustaceans or molluscs, unfit for human consumption; greaves
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues
23.04 B	Other oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils
23.05	Wine lees; argol
23.06	Vegetable products of a kind used for animal food, not elsewhere specified or included

Spanish Customs Tariff heading No	Description
23.07 B	Biscuits for dogs and other animals
24.01	Unmanufactured tobacco; tobacco refuse
25.02	Unroasted iron pyrites
25.04 A	Natural flake graphite
25.06 A	Quartz
25.06 B-1	Quartzite, including quartzite not further worked than roughly split or roughly squared
25.07 A	Kaolin
25.07 B	Bentonite
25.08	Chalk
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides
25.10 A	Natural calcium phosphates, unworked
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide
25.12	Infusorial earths, siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less
25.13 A-2	Emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated, crude or in pieces
25.13 B	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated, ground or powdered
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing
25.15 A-1	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more, crude
25.16 A	Granite, porphyry, basalt, sandstone and other monumental and building stone, crude
25.17 C	Other pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated), other than those graded by size for decorative uses and powder of stones falling within heading No 25.15 or 25.16
25.18 A	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide
25.20	Gypsum; anhydrite; calcined gypsum and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement

Spanish Customs Tariff heading No	Description
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide
25.24	Asbestos
25.25	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet
25.26 B	Mica, including splittings; mica waste, other than powder
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc
25.28	Natural cryolite and natural chiolite
25.29	Natural arsenic sulphides
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of $H_3BO_3$ calculated on the dry weight
25.31	Felspar, leucite, nepheline and nepheline syenite; flourspar
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery
26.01 A-1	Roasted iron pyrites
26.01 C	Bauxite and concentrates
26.01 D	Copper ore and concentrates
26.01 H	Chromium ore and concentrates
26.01 J	Antimony ore and concentrates
26.01 K	Uranium ore and concentrates
26.01 L	Thorium ore and concentrates
26.01 M-2	Other metallic ores
26.04	Other slag and ash, including kelp
27.03	Peat (including peat litter), whether or not agglomerated
27.05	Retort carbon
27.05 A	Coal gas, water gas, producer gas and similar gases
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products
27.08 A	Pitch obtained from coal tar
27.09	Petroleum oils and oils obtained from bituminous minerals, crude
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations
27.11	Petroleum gases and other gaseous hydrocarbons
27.12	Petroleum jelly

Spanish Customs Tariff heading No	Description
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
27.17	Electric current
28.01 A	Fluorine
28.01 D-1	Crude iodine
28.04 C-1-a	Oxygen
28.04 C-5	Arsenic and boron
28.05 A-1	Crude lithium, of nuclear quality
28.05 B-1	Crude calcium, of nuclear quality
28.05 D	Mercury
28.15 A	Phosphorous sulphides
28.26	Tin oxides (stannous oxide and stannic oxide)
28.39 B-1-a	Natural sodium nitrate, containing more than 16.3% of nitrogen
28.50	Fissile chemical elements and isotopes; other radioactive chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No 28.50
28.52 A	Compounds, inorganic or organic, of thorium or of uranium depleted in U 235, whether or not mixed together
28.58 A	Distilled and conductivity water and water of similar purity
29.02 A-5	Dichloromethane
29.03 B-3	5-tertiary-Butyl-2:4:6-trinitrometaxylene (xylene musk) and 3-tertiary-Butyl-2:6-dinitroparacymene (cymene musk)
29.06 A-7	Octyl phenol and nonyl phenol
29.13 A-4	Ionomes and methyl ionomes
29.15 E	Adipic acid
29.16 A-3	Crude calcium tartrate
29.19 A	Glycerophosphoric acid and its salts
29.19 C	Tributyl phosphate, triphenyl phosphate, tricresyl phosphate, trixylyl phosphate and trichloroethyl phosphate
29.19 D	Dimethyl phosphate of dibromodichloroethylene

Spanish Customs Tariff heading No	Description
29.21 A	Alpha-beta-1,2,3,4,7,7-hexachlorobicyclo (2,2,1) heptane-(2)-bis-(oxymethylene)-5,6-sulphite
29.22 A-3	Ethylene amines
29.25 G	L-naphtyl N-methylcarbamate
29.31 F	Thiophosphates
29.34 A	Tetraethyl-lead
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones
29.40	Enzymes
29.41 B	Digital glycosides
29.42 F	Quinine, chinchonine and chinchonidine and their salts
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 23.39, 29.41 and 29.42
30.01 A	Anterior and posterior lobes of the pituitary gland; extracts obtained from the heart, from the prostate gland, from cartilage, from bone marrow, from the brain, from the duodenum, from the stomach and from bone
30.02 A-1	Anti-poliomyelitis vaccine and anti-rubella vaccine, put up for retail sale
30.02 B-1	Anti-poliomyelitis vaccine and anti-rubella vaccine, in bulk or put up in other forms or packings
30.03 B-1	Medicaments (including veterinary medicaments) with a basis of insulin, in bulk or put up in other forms or packings
31.01	Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated
31.02 A	Sodium nitrate, natural, containing 16% or less of nitrogen
31.03 A	Basic slag
31.03 D	Single superphosphates
31.04 A	Potassium salts, crude natural (carnallite, kainite, sylvinit and others)
31.04 B	Potassium salts, crude natural (carnallite, kainite, sylvinit, residues of beet molasses)
31.04 C	Potassium chloride, of any degree of purity
32.01 C-1	Tanning extracts of quebracho, insoluble in cold water
32.05 C	Natural indigo
32.08 C	Liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips)
32.09 C	Stamping foils
33.01 A-2	Essential oils, not terpenes, or orange-flower (neroli), of basil, of aniseed, of fennel, of lime, of mandarin, of myrtle, of bitter orange (Seville orange), of sweet orange, of niaouli, of melissa and of verbena
33.01 A-3	Essential oils, not terpenes, of French lavender, of juniper berries, of marjoram, of origanum, of rosemary, of rue, of sage and of thyme

Spanish Customs Tariff heading No	Description
33.01 A-4	Essential oils, not terpeneless, of badian, of bergamot, of cananga, of citronella, of cedar, of clove, of lemon grass, of linaloes, of yland-yland, of patchouli, of palmarosa, of rosenwood, of sandalwood, or shiu and of vetiver
33.01 B	Essential oils, terpeneless
33.01 C-1	Resinoids of labdanum and of evernia
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration
34.03 B	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, containing between 50% and 70% by weight of petroleum oils or of oils obtained from bituminous minerals
35.01 A	Casein and caseinates
35.04	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed
36.08	Other combustible preparations and products
37.02 C	Film in rolls, sensitized, unexposed, perforated for polychrome images, in rolls or in strips
37.04 B-1	Cinematograph film, exposed, of news items, undeveloped, negative or positive
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive
37.07 A	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive, of a width of less than 35 mm
37.07 B-3	Newsreel and documentary films, negative or positive, monochrome or polychrome, of a width of 35 mm or more
38.02	Animal black (for example bone black and ivory black), including spent animal black
38.19 C	Compound catalysts
38.19 F-1	Octyl phenol and nonyl phenol, mixed
38.19 H	Proteases (excluding alkalases) with a proteolytic capacity of 50 000 units or more; alkalases (alkaline proteases) with a proteolytic capacity of 10 000 units or more, and gluco-amylases, with a liquefying capacity of 30 000 units or more, produced from micro-organisms, not prepared by intermixture with other enzymes
39.02 B-1	Polyhaloethylenes in one of the forms described in Note 3 (a) and (b) of Chapter 39
39.02 J	Coumarone-indene resins
39.05 B	Chemical derivatives of natural rubber
40.01 A	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized natural rubber latex
40.01 B	Natural rubber

Spanish Customs Tariff heading No	Description
40.04 B	Rubber tyres, tyre cases, inner tubes and air bags, crushed; waste, parings and powder of unhardened rubber, and waste of other articles of rubber fit only for the recovery of rubber
40.11 B-1	Inner tubes, each weighing more than 2 kg
40.11 B-2	Inner tubes, each weighing more than 0.5 kg but not more than 2 kg
40.11 C-1	Pneumatic tyres, including tubeless tyres for aircraft
40.12 B	Teats, nipple shields, comforters, breast protectors and sterilizing stoppers and caps
40.15 B	Scrap, waste and powder of hardened rubber (ebonite and vulcanite)
40.16	Articles of hardened rubber (ebonite and vulcanite)
41.01 A-1	Raw hides and skins of oxen, cows, bulls and buffaloes, fresh, salted or dried
41.01 A-2	Raw hides and skins of calves, fresh, salted or dried
41.01 A-3	Raw hides and skins of equines, fresh, salted or dried
41.01 A-4-a-2	Raw sheep and lamb skins, fresh, salted, without the wool, weighing more than 30 kg per dozen
41.01 A-4-b	Raw sheep and lamb skins, fresh and salted, weighing not more than 30 kg per dozen
41.01 A-4-c-2	Raw sheep and lamb skins, fresh and salted, without the wool, weighing more than 22 kg per dozen
41.01 A-4-d	Raw sheep and lamb skins, fresh and salted, weighing not more than 22 kg per dozen
41.01 A-4-e-2	Raw sheep and lamb skins, dried, without the wool, weighing more than 14 kg per dozen
41.01 A-4-f	Raw sheep and lambs skins, dried, weighing not more than 14 kg per dozen
41.01 A-5	Raw hides and skins of goats and kids (fresh, salted or dried)
41.01 A-6	Other raw hides and skins (fresh, salted or dried)
41.01 B-1	Limed and pickled hides and skins of bovines (including buffaloes) and of equines
41.01 B-3	Limed and pickled hides and skins of goats and kids including cuirots
41.01 B-4	Limed and pickled skins of swine
41.01 B-5	Limed and pickled skins of reptiles, batrachia, fish and marine mammals
41.01 B-6	Other hides and skins, limed and pickled
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No 41.06, 41.07 or 41.08

Spanish Customs Tariff heading No	Description
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08
41.05	Other kinds of leather, except leather falling within heading No 41.06, 41.07 or 41.08
41.06 A	Chamois-dressed leather of equines and bovines (including buffaloes)
41.06 C	Chamois-dressed leather of goats and kids
41.06 D	Chamois-dressed leather of other animals
41.07	Parchment-dressed leather
41.08	Patent leather and imitation patent leather; metallized leather
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or rolls
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal
42.02 A-I	Travel goods, toilet-cases and shopping-bags, of leather
ex 42.02 B	Handbags, brief-cases, wallets, purses, tool-cases, tobacco-pouches, sheaths, cases, boxes and similar containers:
	1. (a) Of soft leather
	2. (b) Of rigid leather
42.03	Articles of apparel and clothing accessories, of leather or of composition leather
42.05	Other articles of leather or of composition leather
42.06	Articles made from gut (other than silk-worm gut), from gold-beater's skin from bladders or from tendons
43.01	Raw furskins
43.02 A	Furskins of rabbit or hare, tanned or dressed
43.02 C	Seal and sea-otter skins, dyed or not, tanned or dressed
43.02 F	Pieces or cuttings of furskins, tanned or dressed, including heads, paws, tails and the like (not being fabricated)
44.01 B	Fuel wood of all kinds, wood waste and sawdust
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not
44.03 A	Pit-props
44.03 B	Logs for the manufacture of cellulosic pulp
44.05 B	Boards of a thickness not exceeding 45 mm, and not exceeding 1 500 mm in length, of ilex
44.05 C	Boards of a thickness not exceeding 45 mm, and not exceeding 1 500 mm in length, of chestnut
44.05 D	Small boards measuring not more than 300 mm × 100 mm × 10 mm, of cedar ( <i>pinus incensus</i> )

Spanish Customs Tariff heading No	Description
44.06	Wood paving blocks
44.07	Railway or tramway sleepers of wood
ex 44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn: A. Of ilex B. Of chestnut C. Other
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise-worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like
44.11	Drawn wood; match splints; wooden pegs or pins for footwear
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork
46.01 A	Plaits and similar products of natural vegetable materials, for all uses, whether or not assembled into strips
46.02 A	Packing materials, coarse matting, screens and the like; straw envelopes for bottles
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No 46.01 or 46.02; articles of loofah
49.01 B-2-a	Multilingual technical dictionaries, for Spanish and one or more other languages
49.01 B-3-a	Other printed books, booklets, brochures, pamphlets and leaflets, in foreign languages or in dead languages
49.01 B-3-b-1	Other printed books, booklets, brochures pamphlets and leaflets, in Hispanic languages, published in Spanish- or Portuguese-speaking countries
ex 49.02	Newspapers, journals and periodicals, whether or not illustrated: A. In foreign languages B. 1. In Hispanic languages, published in Spanish- or Portuguese-speaking countries
49.04 A	Music, in manuscript, whether or not bound or illustrated
ex 49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed: B. 1. In foreign languages or blank B. 2. (a) In Hispanic languages, published in Spanish- or Portuguese-speaking countries
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitized paper; manuscripts and typescripts
49.07 A	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; bank-notes

Spanish Customs Tariff heading No	Description
49.11 A	Pictures, engravings and charts of paper, paperboard or plastic materials, clearly intended for insertion in the books and products mentioned in Chapter 49
49.11 C-1	Catalogues, in foreign languages, of foreign manufactured products; catalogues, in all languages, of publishing houses, as well as tourist promotion publications in foreign languages
50.01	Silk-worm cocoons suitable for reeling
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)
Chapter 52	Metallized textiles
53.02	Other animal hair (fine or coarse), not carded or combed
53.03 B	Waste of coarse animal hair
Chapter 54	Flax and ramie
57.01	True hemp ('Cannabis sativa'), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)
57.02	Manila hemp (abaca) ('Musa textilis'), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)
57.03	Jute, raw or processed but not spun; tow and waste of jute including pulled or garnetted rags or ropes)
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes)
57.05	Yarn of true hemp
57.06	Yarn of jute
57.07	Yarn of other vegetable textile fibres
57.09	Woven fabrics of true hemp
57.10	Woven fabrics of jute
57.11	Woven fabrics of other vegetable textile fibres
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 hot foundations and similar uses
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil
59.10	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
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material

Spanish Customs Tariff heading No	Description
59.17 B	Bolting cloths
59.17 C	Straining cloths (including those of human hair), of a kind commonly used in oil presses and the like
59.17 E	Textile fabrics, reinforced with metal, of a kind commonly used in machinery or plant
59.17 F	Textile fabrics of metallized yarns of heading No 52.01, of a kind commonly used in paper-making or other machinery
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables
64.03 B	Footwear exclusively of wood or cork
64.04	Footwear with outer soles of other materials
ex 64.05	Parts of footwear (including uppers, in-soles and screw-on heels): A. Of skin, leather or composition leather B.2. Of wood or cork B.3. Of other materials
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims
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
ex 65.04	Hats and other headgear, plaited or made from plaited or other strips of any material: A. Not lined or trimmed B.1. Lined and trimmed, for men
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
65.06 C	Headgear of skin or of leather
65.06 D	Other headgear, whether or not lined or trimmed
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear
Chapter 66	Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof
67.01 A	Made up articles of skins and other parts of birds with their feathers or down, of feathers, parts of feathers, or down
67.02 B	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit, other than those made of artificial plastic materials

Spanish Customs Tariff heading No	Description
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like
67.04 B	Other articles of human hair (including hair-nets)
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material
68.01 A	Road and paving setts, curbs and flagstones, of natural stone (except slate), of a thickness exceeding 20 mm
68.15 A	Sheets of mica powder, of a thickness of not more than 0.12 mm
68.16 B	Electro-moulded refractory articles
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal and of similar siliceous earths
69.06 B	Piping, conduits and guttering (including angles, bends and similar fittings) of pottery other than stoneware
70.03 A-2	Glass (excluding optical glass), with a low coefficient of expansion, in balls, rods or tubes with a coefficient of expansion of not more than $40 \times 10^{-7}$ , unworked
70.03 B-2	Glass, in balls, other than that with a low coefficient of expansion, unworked (not being optical glass)
70.04 G	Plate glass, having a colourless or white cross-section of a thickness exceeding 4 mm and of which no other dimension exceeds 400 mm, of unworked cast or rolled glass, in rectangles
70.06 E	Polished plate glass, unwired, having a colourless or white cross-section, of a thickness exceeding 4 mm and of which no other dimension exceeds 400 mm, of cast or rolled glass, in rectangles, surface ground or polished, but not further worked
70.11 B-1	Glass envelopes, with or without anode adapters, obtained by moulding, neither coated nor otherwise worked, for cathode-ray tubes, other than of glass with a low coefficient of expansion, of fused silica or of fused quartz
70.16 B	Multi-cellular glass in blocks, slabs, plates, panels and similar forms
70.18 A-1	Parallelepipedal plates and blocks of optical glass, not optically worked
70.18 A-2-a-1	Blanks for spectacle lenses or ground discs, of optical glass not optically worked, of a refractory index between 1.500 and 1.550 inclusive, of which no face is transparent
70.18 A-2-a-2-b	Blanks for spectacle lenses or ground discs, of optical glass not optically worked, of a refractory index between 1.500 and 1.550 inclusive, of which one of the faces is transparent, other than spherical and toric
70.18 A-2-b	Other blanks for spectacle lenses or ground discs, of optical glass not optically worked
70.18 A-3	Other articles of optical glass, not optically worked, not specified elsewhere
70.18 B-1	Gobs of glass for corrective spectacle lenses, not optically worked

Spanish Customs Tariff heading No	Description
70.18 B-2-b	Blanks for corrective spectacle lenses, not optically worked, other than bi-focal and multi-focal lenses
70.19 A	Imitations of pearls falling within heading No 71.01 and of precious stones falling within heading No 71.02
70.19 C-2	Glass grains (ballotini) with a refractory index greater than 1.9
70.20 B-2	Other continuous glass textile fibre (silium), other than those in the form of broken yarn and of slivers ('Rhovyl')
70.21 A	Apparatus intended for industrial purposes and parts therefor, of glass with a low coefficient of expansion
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)
71.02	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)
71.05 A	Silver, including silver gilt and platinum-plated silver, unwrought, in lumps, grains, ingots, pellets, etc.
71.07 A	Gold, including platinum-plated gold, unwrought, in lumps, grains, ingots, pellets, etc.
71.09 A	Platinum and other metals of the platinum group, unwrought, in sponge form, in ingots, bars, etc.
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal
71.12 A-1	Articles of jewellery and parts thereof, incorporating precious stones or pearls
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
Chapter 72	Coin
73.15 A-7-a	Wire of high carbon steel, whether or not coated (other than insulated electric wire), of which the greatest cross-sectional dimension is 5 mm or more
75.01 A	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unalloyed nickel, unwrought, whether or not in cubes or balls
75.01 B	Alloyed nickel, unwrought
Chapter 77	Magnesium and beryllium and articles thereof
Chapter 81	Other base metals employed in metallurgy and articles thereof
82.04 A	Machinery for the remote handling of radio-active materials, designed to be manually controlled
82.04 B	Glaziers' diamonds
84.06 A	International combustion piston engines for aircraft
84.06 D-1	Parts for internal combustion piston engines for aircraft
84.08 A	Reaction engines (turbo-jets, ram-jets, pulse-jets, rocket engines, etc.) and parts thereof
84.14 A	Industrial and laboratory furnaces and ovens, non-electric, specially designed for the separation of irradiated nuclear fuel, for the treatment of radio-active waste or for the reprocessing of irradiated nuclear fuel

Spanish Customs Tariff heading No	Description
84.18 A	Centrifuges for the separation of uranium isotopes
84.18 B	Centrifuges, filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases for the manufacture of the products specified in heading No 28.51 A (deuterium and deuterium compounds)
84.18 C	Centrifuges, filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases, specially designed for the separation of irradiated nuclear fuel, for the treatment of radio-active waste or for the reprocessing of irradiated nuclear fuel
84.51 A-1	Electric typewriters, excluding portable typewriters
84.52 A	Battery-operated simulators (special analogical calculating machines)
84.52 B-1	Electronical calculating machines
84.52 E	Postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device
84.53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines)
84.54 A	Hectograph or stencil duplicating machines with itemizing devices
84.55 A	Parts and accessories suitable for use solely or principally with machines of a kind falling within heading No 84.53
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves
84.59 A	Machines and mechanical appliances, having individual functions, for use in the manufacture of products falling within heading No 28.51 A (deuterium and deuterium compounds), not specified or included in any other heading of Chapter 84
84.59 B	Nuclear reactors
84.59 C	Machines and mechanical appliances, having individual functions, specially designed for the reprocessing of irradiated nuclear fuel (sintering of radio-active metal oxides, casing, etc.), not falling within any other heading of Chapter 84
85.21 A	Photomultiplier valves and tubes with a photocathode producing a current of at least 10 microamperes per lumen, of an average amplification of more than 10 <sup>5</sup> , and all other electronic multiplier systems activated by positive ions, intended for use with the radiation-detection instruments specified in heading No 90.28 B
85.21 B	Accelerating and focusing valves and tubes for use in mass spectrometers and spectrographs
85.21 C	Intense electronic sources of positive ions intended for use with particle accelerators, mass spectrometers and other similar apparatus
85.21 G	Photo cells
85.21 I	Parts: cathodes, anodes, separators, grids, getters, conductors and cathode-ray guns and the like, intended exclusively for use in the manufacture of the articles falling within heading No 85.21

Spanish Customs Tariff heading No	Description
85.22 A	Cyclotrons, electrostatic generators (Van de Graaff or Cockroft and Walton types), linear accelerators and other electro-nuclear machinery capable of imparting to nuclear particles a kinetic energy of more than 1 000 000 electron volts
85.22 B-1	Electrical appliances and apparatus, having individual functions, for use in the manufacture of products falling within heading No 28.51 A (deuterium and deuterium compounds), not specified or included in any other heading of Chapter 85
85.22 B-2	Electrical appliances and apparatus specially designed for the separation of irradiated nuclear fuel, for the treatment of radio-active waste or for the reprocessing of irradiated fuel, not specified or included in any other heading of Chapter 85
87.02 B-1	Vehicles specially designed for the transport of highly radio-active materials
88.01 B	Other balloons and airships
88.02 A-2	Landplanes and seaplanes fitted with single or twin piston or turbo-propeller engines, with a maximum take-off rating of more than 550 metric hp, but not more than 2 000 metric hp per engine
88.02 A-4	Other landplanes and seaplanes
88.02 B	Helicopters and gyroplanes
88.02 C	Gliders
88.02 D	Other flying machines
88.03 A	Parts of balloons and airships
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles
89.01 A	Warships
89.04	Ships, boats and other vessels for breaking up
90.09 B	Microfilm readers
90.09 C-1	Photographic (except cinematographic) enlargers and reducers with built-in automatic electronic filter and exposure devices other than those specialized for use in the graphic arts
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image
90.16 B-4	Sets of graduated gauges and the like (Johanson type)
90.16 B-5	Automatic machines for checking the airtightness or watertightness of containers
90.28 C-5	Electric or electronic test benches for aircraft and rockets
90.28 C-6	Rapid-action voltage, amperage and frequency regulators and stabilizers, of speeds of more than 0.05 seconds and of stability of more than 0.05 %
90.28 C-7	Machines and apparatus for measuring coordinates by means of an automatic numerical reading device, electronically operated
91.04 B	Marine chronometers and similar chronometers
92.10 A	Metronomes, tuning forks and pitch pipes
92.10 B	Auxiliary devices for automatically playing a musical instrument

Spanish Customs Tariff heading No	Description
92.10 C	Mechanisms for musical boxes
92.10 D	Reed tongues, whether or not mounted
92.10 E	Perforated music rolls for automatic musical instruments
92.10 F	Piano frames for upright and grand pianos
92.10 G	Piano mechanisms, accessories and fittings
92.11 B	Machines for recording flexible discs
92.11 D	Television image and sound recorders and reproducers, magnetic
92.12 A	Gramophone records and other sound or similar recordings prepared but not recorded (record blanks, tapes, wires, etc.)
92.12 B-1	Wax recordings, discs, matrices and other intermediate forms, recorded
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)
93.07 A	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof
93.07 B	Rifle ammunition, metal
94.01 A-2	Chairs and other seats, whether or not convertible into beds, of other vegetable materials (osier, reed, rattan, bamboo, etc.), neither upholstered nor covered, and parts thereof
94.03 A-2	Other furniture and parts thereof, of other vegetable materials (osier, reed, bamboo, etc.)
95.01 A	Worked tortoise-shell
95.02 A	Worked mother of pearl
95.03 A	Worked ivory
95.04 A	Worked bone
95.05 A-1	Worked horn, and other animal carving material
95.05 B-1	Worked coral
95.05 C-1	Other animal carving material, worked
95.06 A	Vegetable carving material (for example, corozo), worked
95.07 A	Jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, worked
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material
98.04 B	Nib points for pens
98.05 C	Slate pencils, drawing charcoals, writing and drawing chalks, tailors' and billiard chalks
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not
98.09 A	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms
Chapter 99	Works of art, collectors' pieces and antiques

## LIST B

**Products subject, on importation into Spain, to Spanish Customs Tariff duties reduced by the percentages and in accordance with the timetable laid down in Article 1 of this Annex**

Spanish Customs Tariff heading No	Description
01.01 A-2	Other horses
01.01 C	Mules and hinnies
01.04 A-2	Other sheep
01.05 A-1	Fighting cocks
03.02 C	Other fish, dried, salted, in brine or smoked
05.04 A-1	Dried guts
05.04 A-2	Salted guts
05.13 B	Other 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
06.01 A-2	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, other than those of high quality
06.01 B	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower
06.02 B-2	Trees, shrubs and bushes of any kind, including stocks for grafting, other than those of high quality
06.02 B-3-b	Other rooted cuttings
06.02 B-4	Other living plants or roots
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
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
07.01 A-1-b	Other seed potatoes
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption
07.05 B-2	Dried beans, shelled, whether or not skinned or split
07.05 B-4	Dried peas, shelled, whether or not skinned or split
07.05 B-5	Other dried leguminous vegetables, shelled, whether or not skinned or split
08.05 C	Chestnuts and sweet chestnuts, fresh or dried, shelled or not
08.05 D	Fresh or dried walnuts, shelled or not

Spanish Customs Tariff heading No	Description
08.08	Berries, fresh
10.05 A-2	Other maize, for sowing
11.03	Flours of the leguminous vegetables falling within heading No 07,05
11.08 B	Inulin
12.03 B-4	Seeds, fruit and spores, of a kind used for sowing, of clover, vetch, cabbage, tomato, cauliflower and pimentos ('Capsicum grossum')
12.03 B-5	Seeds of sugar-beet
12.03 B-6	Seeds of mangold, lettuce, cucumber, leek and carrot
12.03 B-8	Other seed, fruit and spores, of a kind used for sowing
12.04 A	Sugar beet, dried or powdered
13.03 A-4	Other vegetable saps and extracts
15.07 B	Solid vegetable oils, crude, refined or purified
15.07 C-1	Linseed oil, crude, refined or purified
15.07 C-2	Castor oil, crude, refined or purified
15.08 A	Linseed oil, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
15.08 B	Soya oil, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
15.10 A-1	Industrial oleic acid
15.11 B	Purified glycerol
15.17 B	Other residues resulting from the treatment of fatty substances or animal or vegetable waxes (stearin pitch, residues from the distillation of wool grease, glycerol, pitch, etc.)
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	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa
19.03	Macaroni, spaghetti and similar products
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato and other starches
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar 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
20.02 A-1	Tomatoes in tins or in other airtight containers, prepared or preserved otherwise than by vinegar or acetic acid
20.02 A-2	Pimentos in tins or in other airtight containers, prepared or preserved otherwise than by vinegar or acetic acid
20.02 A-3	Olives in tins or in other airtight containers, prepared or preserved otherwise than by vinegar or acetic acid

Spanish Customs Tariff heading No	Description
20.02 A-4	Capers in tins or in other airtight containers, prepared or preserved otherwise than by vinegar or acetic acid
ex 20.02 A-5	Asparagus, artichokes, truffles and beans in tins or in other airtight containers, prepared or preserved otherwise than by vinegar or acetic acid
20.02 B-1	Tomatoes in other containers, prepared or preserved otherwise than by vinegar or acetic acid
20.02 B-2	Pimientos in other containers, prepared or preserved otherwise than by vinegar or acetic acid
20.02 B-4	Capers in other containers, prepared or preserved otherwise than by vinegar or acetic acid
20.03	Fruit preserved by freezing, containing added sugar
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallized)
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit
21.04	Sauces; mixed condiments and mixed seasonings
21.05	Soups and broths, in liquid, solid or powder form
21.07 C	Other food preparations not elsewhere specified or included
22.03	Beer made from malt
22.09 A	Undenatured ethyl alcohol of a strength of less than 80%
22.09 B-1	Cognac and the like
22.09 B-2	Whisky and the like
22.09 B-4	Gin
22.09 B-5	Other spirits, liqueurs and spirituous beverages
22.09 C	Alcoholic concentrated extract
23.04 A	Oil-cake of cotton seed
23.07 C	Condiments, additives, sweetened forage and other prepared feedingstuffs of a kind used in animal feeding
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
25.04 B	Natural graphite, other than flake graphite
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No 26.01
25.06 B-2	Quartzite, not further worked than squared by sawing

Spanish Customs Tariff heading No	Description
25.07 C	Other clay, andalusite, kyanite and sillimanite, whether or not calcined but not including expanded clays falling within heading No 68.07; mullite, chamotte and dinas earths
25.10 B	Other natural calcium phosphates, other than crude; natural aluminium calcium phosphates, apatite and phosphatic chalk
25.13 A-1	Pumice stone, crude or in lumps
25.15 A-2	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more, including such stone not further worked than roughly split, roughly squared or squared by sawing
25.15 B	Unworked alabaster, not further worked than roughly split, roughly squared or squared by sawing
25.16 B	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing
25.17 A	Flint, crushed or powdered
25.17 B	Granules and chippings, graded by size, for ornamental purposes or for the manufacture of paving tiles, flag stones or similar pavings
25.18 B	Dolomite, whether or not calcined
25.18 C	Agglomerated dolomite (including tarred dolomite)
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker
25.26 A	Powdered mica
26.01 E	Lead ore and concentrates
26.01 F	Zinc ore and concentrates
26.01 G	Tin ore and concentrates
26.01 M-1	Ilmenite
26.03 A	Ash and residues containing lead
26.03 B	Ash and residues containing zinc
27.07	Oils and other products of the distillation of high temperature coal tar; other similar oils and products
27.08 B	Pitch coke, obtained from coal tar or from other mineral tars
28.01 B	Chlorine
28.01 C	Bromine
28.01 D-2	Sublimed or resublimed iodine
ex 28.03	Carbon black, anthracene black and acetylene black
28.04 A	Hydrogen
28.04 B-1	Argon
28.04 C-1-b	Nitrogen
28.04 C-2	Selenium and tellurium
28.04 C-3	Phosphorus
28.04 C-4	Silicon
28.05 A-2	Sodium
28.05 A-3	Other alkali metals
28.05 B-2	Other alkaline-earth metals

Spanish Customs Tariff heading No	Description
28.05 C	Rare earth metals (including yttrium and scandium)
28.06	Hydrochloric acid and chlorosulphonic acid
28.07	Sulphur dioxide
28.08	Sulphuric acid; oleum
28.09 B	Sulphonitic acids
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic
28.12	Boric oxide and boric acid
28.13 B	Other inorganic acids and oxygen compounds of chlorine, bromine and iodine
28.13 C	Other inorganic acids and oxygen compounds of nitrogen
28.13 D-1	Carbon dioxide
28.13 E	Other inorganic acids and oxygen compounds of silicon
28.14 A-1	Thionyl chloride
28.14 B	Boron, chlorine and bromine trifluorides
28.15 B	Carbon disulphides
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium
28.19	Zinc oxide and zinc peroxide
28.20	Aluminium oxide and hydroxide; artificial corundum
28.21	Chromium oxides and hydroxides
28.22	Manganese oxides
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as $Fe_2O_3$
28.24	Cobalt oxides and hydroxides
28.28 A	Hydrazine and hydroxylamine and their inorganic salts
28.28 B	Vanadium pentoxide
28.28 C	Copper oxides and hydroxides
28.28 D	Mercury oxides
28.28 E	Bismuth oxides and hydroxides; cadmium oxides and hydroxides
28.28 F	Tungsten oxides and hydroxides
28.28 G	Lithium hydroxides
28.28 H	Beryllium oxide of nuclear quality
28.28 I	Antimony oxides
28.29 A-1	Ammonium fluorides and sodium fluorides
28.29 A-2	Aluminium fluoride
28.29 A-3	Sodium fluoroaluminate (synthetic cryolite)
28.29 A-4	Lithium fluoride
28.29 B	Complex fluorine salts

Spanish Customs Tariff heading No	Description
28.30 A-1	Ammonium chloride
28.30 A-2	Calcium chloride, barium chloride and magnesium chloride
28.30 A-3	Mercury chloride
28.30 A-4	Lithium chloride
28.30 A-5	Nickel chloride
28.30 B-1	Copper oxychloride and bismuth oxychloride
28.31	Chlorites and hypochlorites
28.32 A-1	Sodium chlorate and potassium chlorate
28.33	Bromides, oxybromides, bromates and perbromates and hypobromites
28.34 A	Mercury iodides
28.35 A	Sodium sulphides
28.36	Dithionites, including those stabilized with organic substances; sulphonylates
28.37 A-1	Sodium sulphites
28.37 B	Hyposulphites
28.38 A-1	Sodium sulphates and potassium sulphates
28.38 A-2	Barium sulphate
28.38 A-3	Magnesium sulphate; magnesium sulphate-potassium sulphate
28.38 A-4	Aluminium sulphates
28.38 A-5	Chromium sulphates
28.38 A-6	Iron sulphates
28.38 A-7	Nickel sulphate, sulphate of ammonium with nickel
28.38 A-8	Copper sulphates
28.38 A-9	Manganese sulphates
28.38 A-10	Lithium sulphates
28.38 A-11	Basic lead sulphate
28.38 B-1	Aluminium alums
28.38 B-2	Chromium alums
28.38 C	Persulphates
28.39 A	Nitrites
28.39 B-1-b	Sodium nitrate, containing more than 16.3% of nitrogen, synthetic
28.39 B-2	Calcium nitrate, containing more than 16% of nitrogen
28.39 B-3	Potassium nitrate
28.40 A-1	Lead phosphites
28.40 B-1	Ammonium phosphates containing, in the dry state, less than 6 mg of arsenic per kg
28.40 B-2	Sodium phosphates
28.40 B-3	Potassium phosphates
28.40 B-4	Calcium phosphates, including calcium hydrogen phosphate containing, in the dry state, less than 0.2% by weight of fluorine
28.41 A	Arsenites

Spanish Customs Tariff heading No	Description
28.41 B-1	Sodium and calcium arsenates
28.41 B-2	Mercury arsenates
28.41 B-3	Lead arsenates
28.42 A	Ammonium carbonates and percarbonates, including commercial ammonium carbonate containing ammonium carbamate
28.42 B	Lithium carbonates and percarbonates
28.42 C	Neutral sodium carbonate
28.42 D	Sodium bicarbonate
28.42 E	Potassium carbonates and percarbonates
28.42 F	Calcium carbonates and percarbonates
28.42 G	Barium carbonates and percarbonates
28.42 H	Magnesium carbonates and percarbonates
28.42 I	Lead carbonates and percarbonates
28.43 A-1	Sodium cyanide and potassium cyanide
28.43 A-2	Calcium cyanide
28.43 A-3	Copper cyanides
28.43 B-1	Sodium and potassium ferrocyanides and ferricyanides
28.43 B-2	Ferric ferrocyanides and ferric ferricyanides
28.44	Fulminates, cyanates and thiocyanates
28.45 A	Sodium silicates, including commercial sodium silicates
28.45 B	Potassium silicates, including commercial potassium silicates
28.45 C	Calcium silicates and aluminium silicate
28.46	Borates and perborates
28.47 A-1	Sodium aluminate and potassium aluminate
28.47 B	Chromates and bichromates
28.47 C	Permanganates
28.47 D	Vanadates
28.47 E	Tungstates
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined
28.52 B	Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium, whether or not mixed together
28.53	Liquid air (whether or not rare gases have been removed); compressed air
28.54	Hydrogen peroxide (including solid hydrogen peroxide)
28.55 A	Tin phosphide
28.56 A	Calcium carbide
28.56 B	Silicon carbide
28.57	Hydrides, nitrides and azides, silicides and borides
28.58 B	Amalgams, except amalgams of precious metals

Spanish Customs Tariff heading No	Description
28.58 C-1	Cyanogen chloride
28.58 C-2	Cyanuric chloride
28.58 D-1	Calcium cyanamide containing, in the dry state, more than 28% of nitrogen
28.58 D-2	Lead cyanamide
28.58 E	Amides and amino-chlorides
29.01 A-1	Butadiene
29.01 A-2	Cyclohexane
29.01 B-1	Benzene
29.01 B-2	Toluene
29.01 B-3	Xylene
29.01 B-6	Naphthalene
29.01 B-7	Diphenyl and triphenyl
29.02 A-1	Methyl chloride
29.02 A-2	Bromides and polybromides of acyclic hydrocarbons
29.02 A-3	Iodomethane and iodoethane, iodoform and other iodide derivatives of acyclic hydrocarbons
29.02 A-4	Chloro fluoromethanes
29.02 A-6	Trichloromethane (chloroform)
29.02 A-7	Carbon tetrachloride
29.02 A-8	Hexachloroethane
29.02 B-1	Hexachlorocyclohexane (mixtures of isomers)
29.02 B-2	Hexachlorocyclohexane (pure gamma isomer, lindane)
29.02 B-3	Dichlorobenzenes
29.02 B-4	Trichlorodi (chlorophenyl) ethane (DDT)
29.02 B-5	Benzyl chloride
29.02 B-6	Chlorinated derivatives of lindane, camphene and alkylhydro-naphthalenes
29.03 B-1	Nitrobenzene
29.04 A-1	Methanol
29.04 A-3	Butyl alcohols
29.04 A-4	Alcohols with from 6 to 11 carbon atoms (hexanol, heptanol, octanol, etc.)
ex 29.04 A-5	Geraniol, citronellol, linalol, nerol, rhodinol and vetiverol
29.04 B-1	Ethylene glycol
29.04 B-2	Monopropylene glycol
ex 29.04 B-3	Trimethylpropane
29.05 A-1	Cyclohexanols
29.05 A-2	Menthol
29.05 A-3	Sterols
29.05 A-4	Terpineol
29.05 B-1	Benzyl alcohol

Spanish Customs Tariff heading No	Description
29.05 B-2	1,1,1-trichloro-2,2-A (chloro-4-phenyl)-ethanol
29.06 A-1	Phenol and its salts
29.06 A-2	Cresols and xylenols and their salts
29.06 A-3	Thymol and its salts
29.06 A-4	Alpa-naphtol and its salts
29.06 A-5	Beta-naphtol and its salts
29.06 A-6	Catechol, resorcinol and quinol and their salts
29.06 A-8	Sodium orthophenylphenate
29.07 B	Sulphonated derivatives of phenols and phenol-alcohols and their salts
29.07 C-1	Dinitro-ortho-cresol and dinitro-butyl-phenol and their salts
29.08 B	Nitroanisoles
29.08 C	Guaiacol and potassium guaiacolsulphonate
29.08 D	Ethylene glycol
29.08 E	Diethylene glycol and triethylene glycol
29.08 F	Methylethyl ketone peroxide
29.08 G	Dipropylene-glycol
ex 29.08 H	Musk ambrette, anethol, eugenol, isoeugenol and their derivatives; anisyl alcohol
29.09 A	Ethylene oxide and its halogenated sulphated, nitrated or nitrosated derivatives
29.09 B	Propylene oxide and its halogenated, sulphated, nitrated or nitrosated derivatives
29.10 A	Piperonyl butoxide
29.11 A	Aldehydes
29.11 B-1	Hydroxycitronellaldehyde
29.11 C-1	Methyl-, ethyl-, and methylene-protocatechualdehydes (vanillin, ethyl-vanillin and heliotropin)
29.12 A	Chloral
29.13 A-2	Camphor
29.13 A-3	Cyclohexanone
29.13 B-1	Anthraquinone
29 A	Formic acid, its salts and esters
29.14 B-2	Linalyl, citronellyl, geronyl and vetiverol acetates
29.14 C	Chloroacetic acid, its salts and esters
29.14 D	Acrylic and methacrylic acids, their salts and esters
29.14 E	Benzoic acid, its salts and esters
29.14 F	Phenylacetic acid, its salts and esters
29.14 G	Benzoyl chloride
29.14 H	Benzoyl peroxide
29.14 I	Ortho-tolvic acid
29.14 J	Althyl-dinitro-phenylic esters of crotonic and dimethylacrylic acids

Spanish Customs Tariff heading No	Description
29.15 A	Oxalic acid, its salts and esters
29.15 B	Maleic and sebacic anhydrides and acids, their salts and esters
29.15 C	Phthalic anhydrides and phthalic acids
29.16 A-1	Lactic acid of a strength of not more than 50%, its salts and esters
29.16 A-2	Lactic acid of a strength of more than 50%, its salts and esters
29.16 A-4	Tartaric acid, its salts and esters, including cream of tartar
29.16 A-5	Citric acid, its salts and esters
29.16 A-6	Gluconic acid, its salts and esters
29.16 B	Phenol-acids, their salts, esters and other derivatives
29.16 C-1	Phenoxyacetic acid, its salts and esters
29.16 C-2	2,4-dichloro-phenoxy acetic acid, its salt and esters
29.17	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.18 A	Tetranitropentaerythritol (penthrite) and hexanitromannitol
29.19 B	Inositolhexaphosphoric acid and its salts
29.19 E	0,0-dialkylphosphates
29.20	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.21 B	0,0-dialkylphosphorothioates
29.22 A-1	Diethylchloroethylamine hydrochlorate
29.22 A-2	Ethylenediamine (1,2 diaminoethane)
29.22 A-5	Other acyclic, cyclanic and cycloterpenic amines; their halogenated, nitrated, nitrosated or sulphonated derivatives and their salts
29.22 B	Aromatic monoamines; their halogenated, nitrated, nitrosated or sulphonated derivatives and their salts
29.22 C	Aromatic polyamines; their halogenated, nitrated, nitrosated or sulphonated derivatives and their salts
29.23 A	Amino alcohols; their halogenated, nitrated, nitrosated or sulphonated derivatives and their salts and esters
29.23 B	Amino-phenols; their halogenated, nitrated, nitrosated or sulphonated derivatives and their salts and esters
29.23 C	Amino-aldehydes; amino-ketones and amino-quinones; their halogenated, nitrated, nitrosated or sulphonated derivatives and their salts and esters
29.23 D-1	Glutamic acid and its salts
29.23 D-2	Anthranilic acid, its salts and esters
29.23 E-1	Para-aminosalicylic acid, its salts and esters
29.24 A	Choline, methylcholine and acetylcholine, and their salts

Spanish Customs Tariff heading No	Description
29.24 B	Endiodine (di-iodo-hexamethylenediamineiso-proponol)
29.25 A	Urea containing in the dry state more than 45% by weight of nitrogen
29.25 B	Paraethoxyphenylurea (dulcin)
29.25 C	Acetanilide, methyl- and ethylacetanilide and their salts
29.25 D	Arylides derived from hydroxynaphthoic acids
29.25 E	Salicylamides and iodized arylide derivatives
29.25 F	Benzoyl-isogamma acid
29.25 H	Urea-isogamma acid
29.25 I	Calcium salt of parabenzoylamino-salicyclic acid
29.25 J	Other amide-function compounds
29.26	Imide-function compounds and imine-function compounds
29.27 A	Acetone cyanohydrin and benzyl cyanide
29.28 A	Aminoazobenzene, aminoazotoluene and their sulphonic, disulphonic and nitrated acids; sulphonic and disulphonic diazonaphthalene
29.28 B	Diazonium salts; aromatic compounds used as couplers for such salts and solid bases for azo dyes
29.29	Organic derivatives of hydrazine or of hydroxylamine
29.30 A	Isocyanates
29.31 A	Xanthates or xanthogenates
29.31 B	Thiourea
29.31 C	Thiocarbonates and thiurams
29.31 D	Thioglycolic acid, its salts and esters
29.31 E	Diaminodiphenyl-sulphone
29.31 G	2, 4, 5, 4, tetrachlorodiphenylsulphone; N-trichloro-methyl-thio-3a, 4, 7a-tetrahydrophthalimide; N-trichloro-methyl-thiophthalimide; N-1, 1, 2, 2-tetrachloro-ethylthio- 1, 2, 3, 6-tetrahydrophthalimide
29.31 H	2-3-dicarbon-nitrate-1,4 dithro-anthraquinone
29.31 I	p-chlorobenzyl sulphide, p-chlorophenyl sulphide
29.31 J	Methylisothiocyanate
29.32	Organo-arsenic compounds
29.33	Organo-mercury compounds
29.34 B	Phosphorates
29.34 C	Other organo-mineral compounds, not elsewhere specified or included
29.35 A	Furfural and furfuryl alcohols
29.35 B-1	Carbazole
29.35 B-2	Carbazole endo-phenol
29.35 C	Nitrofurazone
29.35 D	Mercaptobenzothiazole and dibenzothiazoyl disulphide, their salts and derivatives

Spanish Customs Tariff heading No	Description
29.35 E	Isonicotinic acid hydrazide
29.35 F	Phenylbutazone, mono-phenylbutazone and their salts
29.35 H	Coumarin
29.35 J	Other heterocyclic compounds, including nucleic acid
29.36 A	Chlorinated sulphonamides (chloramines) and their salts; para aminobenzenesulphonamide and its salts; para aminobenzenesulphoguanidine; para aminobenzenesulphonamidothrazole and its derivatives (phthalyl, succinyl, and formyl)
29.36 B	Toluenesulphomanide
ex 29.36 C	Para aminobenzosulphonamide and its derivatives
29.37	Sultones and sultams
29.38	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
29.41 A	Glycyrrhizon and glycyrrhizates
29.41 C	Other glycosides, natural or reproduced by synthesis, and their salts, esters, ethers and other derivatives
29.42 B	Papaverine and its salts
29.42 D	Caffeine and its salts
29.42 E	Ephedrine, sparteine, pilocarpine and theobromine, and their respective salts
29.42 G	Other vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
29.45 A	Copper acetoarsenite
30.03 A-I	Insulin-based medicaments (including veterinary medicaments) put up for retail sale
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to Chapter 30
ex 30.05	Sterile surgical catgut and similar sterile suture materials
31.02 B	Synthetic sodium nitrate containing not more than 16% of nitrogen
31.02 G	Calcium cyanamide containing not more than 25% of nitrogen, whether or not treated with oil
31.03 B	Disintegrated (calcined) calcium phosphates and calcined natural aluminium calcium phosphates
31.03 C	Calcium hydrogen phosphate containing not less than 0.2% by weight of fluorine
31.04 D	Potassium sulphate containing not more than 52% by weight of $K_2O$
31.04 E	Magnesium sulphate - potassium sulphate containing not more than 30% by weight of $K_2O$
31.04 F	Mixtures of mineral or chemical fertilizers, potassic, as defined in paragraph (b) of Note 3 to Chapter 31

Spanish Customs Tariff heading No	Description
31.05 C	Goods falling within Chapter 31 in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg
32.01 A	Tanning extracts of chestnut, oak or sumach
32.01 B	Tanning extracts of mimosa
32.01 C-2	Tanning extracts of quebracho, soluble in cold water
32.01 D	Tanning extracts of vallonina or of myrobolans
32.02 A	Ether-alcohol or ether/alcohol-extracted tannins
32.04 A-1	Colouring matter derived from paprika
32.05 A	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores
32.05 B	Optical bleaching agents, substantive to the fibre
32.06	Colour lakes
32.07 B	Other colouring matter, excluding lithopone; inorganic products of a kind used as luminophores
32.08 A	Prepared pigments, prepared opacifiers and prepared colours, of the kind used in the ceramic, enamelling and glass industries.
32.08 B	Vitrifiable enamels and glazes; glass frit and other glass, in the form of powder, granules or flakes
32.09 B	Dyes in forms of packings of a kind sold by retail
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories
32.11	Prepared driers
32.12	Glaziers' putty; grafting putty; painters' fillings and stopping, sealing and similar mastics, including resin mastics and cements
32.13 A	Writing or drawing inks, in liquid form
32.13 B	Printing and lithographic inks
33.01 A-1	Essential oils, not terpenes, of lavender, lavandin and mint
33.01 A-5	Other essential oils, not terpenes
33.01 C-2	Other resinoids
33.02	Terpenic by-products of the dewatering of essential oils
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses
34.01 A	Household soap
34.02 A	Organic surface-active agents

Spanish Customs Tariff heading No	Description
34.02 B-1	Surface-active preparations and washing preparations, whether or not containing soap, put up for retail sale
34.03 A	Lubricating preparations and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, not containing or containing less than 50% by weight of petroleum oils or of oils obtained from bituminous materials
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents
34.05 A	Polishes and creams for footwear
34.06	Candles, tapers, night-lights and the like
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as 'dental wax' or as 'dental impression compounds', in plates, horseshoe shapes, sticks and similar forms
35.01 B	Other casein derivatives; casein glues
35.02	Albumins, albuminates and other albumin derivatives
35.03 A	Purified gelatin with a melting point higher than 28°C
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
36.01	Propellent powders
36.02	Prepared explosives, other than propellent powders
36.03	Mining, blasting and safety fuses
36.04	Percussion and detonating caps; igniters; detonators
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)
36.07	Ferro-cerium and other pyrophoric alloys in all forms
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth
37.02 A-2	Unperforated film in rolls, sensitized, unexposed, for colour photographs, negative
37.02 A-3	Unperforated film in rolls, sensitized, unexposed, for colour photographs, reversible
37.02 B-4	Perforated film in rolls, sensitized, unexposed, for black and white photographs, used to produce counterparts for duplicating
37.02 B-5	Perforated film in rolls, sensitized, unexposed, for black and white photographs, reversible
37.04 A	Sensitized photographic plates and film, exposed but not developed, negative or positive
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive
37.08 A	Emulsions sensitive to light or other radiation
38.01	Artificial graphite, colloidal graphite, other than suspensions in oil
38.03 A	Activated carbon
38.03 B	Activated diatomite

Spanish Customs Tariff heading No	Description
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification
38.05	Tall oil
38.06	Concentrated sulphite lye
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No 38.18); wood creosote; wood naphtha; acetone oil
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products
38.11 A	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)
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries
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
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils
38.15	Prepared rubber accelerators
38.16	Prepared culture media for development of micro-organisms
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
38.18	Composite solvents and thinners for varnishes and similar products
38.19 A	Naphthenic and sulphonaphthenic acids
38.19 B	Salts and esters of naphthenic and sulphonaphthenic acids
38.19 D	Liquids for hydraulic transmission
38.19 F-2	Other mixed alkylphenols
39.01 F	Ion exchangers falling within heading No 39.01
39.02 B-2	Polyhaloethylenes, in one of the forms mentioned in Note 3 (c) and (d) to Chapter 39
39.02 D	Vinylidene chloride polymers and copolymers
39.02 I	Polyacrylates, polymethacrylates and other acrylic polymers
39.02 K	Ion exchangers falling within heading No 39.02
39.03 C	Cellulose ethers and other cellulose derivatives
39.03 D	Vulcanized fibre
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)

Spanish Customs Tariff heading No	Description
39.05 A	Natural resins modified by fusion and artificial resins obtained by esterification of natural resins or of resinic acids
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn
39.07 A	Suits for protection from radio-active radiations or contamination, not incorporating breathing apparatus
40.01 C	Balata, gutta-percha and similar natural gums
40.02 A	Synthetic rubber latex
40.02 B-2	Synthetic rubber other than that based on polybutadiene or polybutadienestyrene
40.02 C	Factice derived from oils
40.03	Reclaimed rubber
40.04 A	Tyres, outer casings, inner tubes and air-bags, no longer fit for use as such
40.05 A	Masterbatch compounded with carbon black
40.06 B	Adhesives on backings of rubber
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber
ex 40.08 A	Sheets of unhardened vulcanized rubber of a width of less than 5 cm
40.08 B	Rods and profile shapes of unhardened vulcanized rubber
40.09	Piping and tubing, of unhardened vulcanized rubber
40.10 A	Transmission, conveyor or elevator belts or belting, of trapezoidal cross-section, of vulcanized rubber
40.11 A	Solid or cushion tyres of unhardened vulcanized rubber
40.11 B-3	Inner tubes, each weighing not more than 0.5 kg of unhardened vulcanized rubber
40.11 C-2	Pneumatic tyres, including tubeless tyres, other than for aircraft, including tyres and flaps for cycles, of unhardened vulcanized rubber
40.12 A	Bulbs for droppers, vaporizers, etc., of unhardened vulcanized rubber
40.12 C	Other hygienic and pharmaceutical articles, of unhardened vulcanized rubber, with or without fittings of hardened rubber
40.13 A-1	Gloves for household use, of unhardened vulcanized rubber
40.13 A-2	Gauntlets and gloves for industrial uses of unhardened vulcanized rubber
40.13 B	Suits for protection from radio-active radiations or contamination, not incorporating breathing apparatus, of unhardened vulcanized rubber
40.14	Other articles of unhardened vulcanized rubber

Spanish Customs Tariff heading No	Description
40.15 A	Hardened rubber (ebonite and vulcanite) in bulk, plates, sheets, strip, rods, profile shapes or tubes
41.01 A-4-a-1	Raw sheep and lamb skins, fresh or salted, weighing more than 30 kg per dozen, in the wool
41.01 A-4-c-1	Raw sheep and lamb skins, salted or dried, weighing more than 22 kg per dozen, in the wool
41.01 A-4-e-1	Raw sheep and lamb skins, dried, weighing more than 14 kg per dozen, in the wool
41.01 B-2	Sheep and lamb skins, limed or pickled (including cuirots)
41.03	Sheep and lamb skin leather, except leather falling within heading No 41.06, 41.07 or 41.08
41.06 B	Chamois-dressed leather of sheep and lambs
42.02 A-2	Travel goods, toilet-cases, and shopping-bags of materials other than natural leather
ex 42.02 B	Handbags, satchels, brief-cases, wallets, purses, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of materials other than natural leather
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes
43.02 B	White fox, white ermine and white mink skins, bleached
43.02 D	Other furskins, tanned or dressed, whether or not dyed
43.02 E	Furskins of any kind, tanned or dressed, sewn together
43.03	Articles of furskin
43.04	Artificial fur and articles made thereof
44.01 A	Briquetted wood waste for fuel
44.03 C	Poles of wood
44.03 E	Other wood in the rough, whether or not stripped of its bark or merely roughed down
44.04	Wood, roughly squared or half-squared, but not further manufactured
44.05 A	Peeled wood
44.05 E-2	Other wood, excluding tropical wood, sawn lengthwise or sawn into planks or boards of a thickness not exceeding 30 mm, but not further prepared
44.05 E-3	Other tropical woods, sawn lengthwise or sawn into planks or boards of a thickness exceeding 30 mm, but not further prepared
44.05 E-4	Other tropical woods, sawn lengthwise or sawn into planks or boards of a thickness of between 5 mm and 30 mm, but not further prepared
44.08 C	Riven staves of resinous wood, whether or not sawn on two principal surfaces, but not further prepared
44.12	Wood wool and wood flour

Spanish Customs Tariff heading No	Description
ex 44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, re-bated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured, excluding coniferous wood
44.14	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
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry
44.16	Cellular wood panels, whether or not faced with base metal
44.17	'Improved' wood, in sheets, blocks and 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
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards
44.20	Wooden picture frames, photograph frames, mirror frames and the like
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No 44.08
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)
44.24	Household utensils of wood
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood
ex 44.28	Automatic rollers for blinds
46.01 B	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips, other than those of natural vegetable materials
46.02 B	Chinese matting and the like, and other articles of plaiting materials, bound together in parallel strands or woven
49.01 B-1	Liturgical books, in Latin or Latin and Spanish, bound in paper or bound for general publication
49.01 B-2-b	Multilingual dictionaries, other than technical dictionaries, for Spanish and one or more other languages, bound in paper or bound for general publication

Spanish Customs Tariff heading No	Description
49.01 B-3-b-2	Printed books, booklets, brochures, pamphlets and leaflets, bound in paper or bound for general publication, in Hispanic languages, published in countries other than Spanish or Portuguese-speaking countries
49.02 B-2	Newspapers, journals and periodicals, whether or not illustrated, printed in an Hispanic language, and published in countries other than Spanish- or Portuguese-speaking countries
49.03	Children's picture books and painting books
49.04 B	Music, printed, whether or not bound or illustrated
49.05 A	Terrestrial or celestial globes
49.05 B-2-b	Other maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed, in Hispanic languages, published in countries other than Spanish- or Portuguese-speaking countries
49.07 B	Stock, share and bond certificates and similar documents of title; cheque books
49.08	Transfers (Decalcomanias)
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks
49.11 B	Photographs
49.11 C-2	Commercial printed matter (for example, posters, prospectuses, brochures, circulars, forms, catalogues, bills of sale, price lists), other than catalogues, in foreign languages, of foreign manufactured products, and catalogues, in all languages, of publishing houses and tourist promotion publications in foreign languages
49.11 D	Other printed matter, including printed pictures
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale
50.05	Yarn spun from silk waste other than noil, not put up for retail sale
50.06	Yarn spun from noil silk, not put up for retail sale
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale
50.08	Silk-worm gut; imitation catgut of silk
50.09	Woven fabrics of silk or of waste silk other than noil
50.10	Woven fabrics of noil silk
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No 51.01 or 51.02
53.01	Sheep's or lambs' wool, not carded or combed
53.03 A	Waste of sheep's or lambs' wool or of other animal hair (fine or pulled or garnetted)
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale

Spanish Customs Tariff heading No	Description
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale
53.12	Woven fabrics of coarse animal hair other than horsehair
53.13	Woven fabrics of horsehair
55.04	Cotton, carded or combed
55.06	Cotton yarn, put up for retail sale
55.07	Cotton gauze
55.08	Terry towelling and similar terry fabrics, of cotton
55.09	Other woven fabrics of cotton
55.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale
56.07	Woven fabrics of man-made fibres (discontinuous or waste)
58.01	Carpets, carpeting and rugs, knotted (made up or not)
58.02	Other carpets, carpeting, rugs, mats and matting, and 'Kelem' 'Schumacks' and 'Karmanie' rugs and the like (made up or not)
58.03	Tapestries, hand made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand
58.05	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
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size
58.07	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
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs
58.10	Embroidery, in the piece, in strips or in motifs
59.01	Wadding and articles of wadding; textile flock and dust and mill neps
59.02	Felt and articles of felt, whether or not impregnated or coated
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated
59.04	Twine, cordage, ropes and cables, plaited or not
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics

Spanish Customs Tariff heading No	Description
59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials
59.17 A	Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other materials, of a kind commonly used for card clothing, and similar products of a kind commonly used in machinery or plant
59.17 D	Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making, or other machinery and answering the description given in the 4th paragraph of Note 5a to Chapter 59
59.17 G	Other textile articles of a kind commonly used in machinery or plant (discs, felt, sleeves, washers, joints, etc.)
60.01	Knitted or crocheted fabric, not elastic or rubberized
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized: B. Of wool or other animal hair C. Of cotton D. Of man-made fibres E. Of other textile materials
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberized (including elastic knee-caps and elastic stockings)
Chapter 61	Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods
Chapter 62	Other made-up textile articles
64.01	Footwear with outer soles and uppers of rubber or artificial plastic materials
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 materials
64.03 A	Footwear with outer soles of wood or cork
64.05 B-1	Parts of footwear (including uppers, in-soles and screw-on heels) of rubber or artificial plastic materials
65.04 B-2	Hats and other headgear, plaited or made from plaited or other strips of any material, lined or trimmed, for women and children
65.06 A	Caps of rubber or artificial plastic material, whether or not lined or trimmed
65.06 B	Metal helmets, whether or not lined or trimmed

Spanish Customs Tariff heading No	Description
67.01 B	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof excluding made-up articles (other than goods falling within heading No 05.07 and worked quills and scapes)
67.02 A	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of artificial plastic materials
67.04 A	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles
68.01 B	Road and paving setts, curbs and flagstones, of natural stone (except slate) of a thickness not exceeding 20 cm
68.02 A-1	Worked monumental or building stone, not further worked than hewn or sawn, with a flat plain surface
68.02 A-2	Worked monumental or building stone, moulded or turned but not polished, carved, nor otherwise worked
68.02 A-3	Articles of worked monumental or building stone, polished or otherwise worked, but not carved
68.02 A-4-a	Statuettes and other objects of worked monumental or building stone, of a weight not exceeding 10 kg
68.02 B	Mosaic cubes
68.03 A	Worked slate in the form of flags and plates
68.04 A	Stones for milling and grinding
68.04 C	Segments and other parts of 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
68.05	Hand polishing stones, whetstones, oilstones hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanding mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling within heading No 68.12 or 68.13 or within Chapter 69
68.08	Articles of asphalt or of similar material (for example, of petroleum, bitumen or coal tar pitch)
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances
68.10	Articles of plastering material
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like

Spanish Customs Tariff heading No	Description
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials
68.15 B	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, mica-nite and mica-folium), other than sheets of mica powder of a thickness not exceeding 0.12 mm
68.16 A	Refractory goods chemically agglomerated, but not fired
68.16 C	Other articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No 69.01
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments
69.06 A	Piping, conduits and guttering (including angles, bends and similar fittings), of pottery
69.07	Unglazed setts, flags and paving, hearth and wall tiles
69.08	Glazed setts, flags and paving, hearth and wall tiles
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture
69.14	Other articles
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)
70.02	Glass of the variety known as 'enamel' glass, in the mass, rods and tubes
70.03 A-1	Tubes of glass with a coefficient of expansion of greater than $40 \times 10^{-7}$ + unworked
70.03 B-1	Bars and rods of glass other than that with a low coefficient of expansion, unworked (not being optical glass)

Spanish Customs Tariff heading No	Description
70.03 B-3-a	Tubes suitable for the manufacture of thermometers, unworked, of glass other than that with a low coefficient of expansion (not being optical glass)
70.04 A	Unworked flat printed glass, unwired, and flashed, cast or rolled glass, whether figured or in rectangles
70.04 B	Unworked flat printed glass, wired, cast or rolled, whether figured or not, in rectangles
70.04 C	Unworked corrugated printed glass, unwired, cast or rolled, whether figured or not, in rectangles
70.04 D	Unworked corrugated printed glass, wired, cast or rolled, whether figured or not, in rectangles
70.04 E	Glass in rectangular plates or sheets (excluding those of white or colourless cross-sections, of a thickness exceeding 4 mm, and of which the other dimensions do not exceed 400 mm) and unworked slabs of cast or rolled glass
70.04 F	Opaque glass, unworked, cast or rolled, whether figured or not, in rectangles
70.05 A	Unworked drawn or blown glass, in rectangles, of natural colour
70.05 B-1	Unworked drawn or blown glass, in rectangles, coloured, and flashed glass, of a thickness not exceeding 2.5 mm and of which the other dimensions do not exceed 700 × 400 mm
70.06 A	Opaque glass (including flashed or wired glass), in rectangles, surface ground or polished but not further worked
70.06 B	Sheet glass and plate glass (excluding those of a specific gravity of 2.6 or more, intended for protection against X-rays and other radiations, and those of white or colourless cross-section of a thickness exceeding 4 mm, and of which the other dimensions do not exceed 400 mm), slabs of glass, polished, unwired, in rectangles
70.06 C	Sheet glass and plate glass (excluding those of a specific gravity of 2.6 or more, intended for protection against X-rays and other radiations), slabs of glass, polished, wired, and flashed glass, in rectangles
70.06 D	Glass intended for protection against X-rays and other radiations (of a specific gravity higher than 2.6), in rectangles, surface ground or polished
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; leaded lights and the like
70.08	Safety glass consisting of toughened or laminated glass, shaped or not
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass

Spanish Customs Tariff heading No	Description
70.11 A	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like, in glass with a low coefficient of expansion of fused silicon or of fused quartz
70.11 B-2	Other envelopes for cathode-ray tubes, of glass other than that with a low coefficient of expansion
70.11 B-3	Tubular envelopes for fluorescent lamps, of glass other than with a low coefficient of expansion
70.11 B-4	Other glass envelopes (including bulbs and tubes), of glass other than that with a low coefficient of expansion, for electric lamps, electronic valves and the like
70.12	Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor
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
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked or of optical glass
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres of a kind used for the manufacture of clocks and watch glasses and the like
70.16 A	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules
70.18 A-2-a-2-a	Blanks for corrective spectacle lenses or ground discs, of optical glass not optically worked, of a refractory index between 1.5 and 1.55 inclusive, of which one of the faces is transparent, spherical or toric
70.18 B-2-a	Blanks for corrective spectacle lenses, bifocal or multifocal, of non-optical glass for corrective spectacle lenses, not optically worked
70.19 B	Glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; ornaments and other fancy articles of lamp-worked glass
70.19 C-1	Glass grains (ballotini) with a refractory index not higher than 1.9
70.19 D	Glass beads and similar glass smallware; artificial eyes of glass, including those for toys but excluding those for wear by humans; similar articles of glassware
70.20 A	Non-textile glass fibre (glass wool), in bulk, felts, boards, blocks, padding and other forms
70.20 B-1	Glass textile fibre, continuous, in the form of cut threads, slivers or rovings
70.20 C	Discontinuous glass textile fibre in yarns, slivers, rovings or in any other form

Spanish Customs Tariff heading No	Description
70.20 D	Felt made from yarn of continuous glass textile fibre
70.20 E	Continuous or discontinuous glass fibre in the form of nets, rovings, cables or in other forms
70.21 B	Other articles of glass not elsewhere specified or included
71.03	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)
71.04	Dust and powder of natural or synthetic precious or semi-precious stones
71.05 B	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured, in slabs, plates, sheets and discs
71.07 B	Gold, including platinum-plated gold, unwrought or semi-manufactured in slabs, plates, sheets and discs
71.09 B	Platinum and other metals of the platinum group, unwrought or semi-manufactured, in slabs, plates, sheets and discs
71.09 C	Platinum and other metals of the platinum group, semi-manufactured, in other forms
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured
71.16	Imitation jewellery
73.02 B	Ferro-silicon and ferro-silico-manganese
ex 73.13 B-2-a	Other sheets and plates, of iron or steel, not further worked than cold-rolled, whether or not pickled, of a thickness of 4.75 mm or more
ex 73.13 B-5	Sheets and plates of steel resistant to low temperatures, more than 1 500 mm wide and between 3 mm and 4.75 mm thick, for the manufacture of containers for liquid gas, subject to a certificate of classification
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel
73.21	Structures, complete or incomplete, whether or not assembled, 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
73.22	Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods
73.29	Chain and parts thereof, of iron or steel
73.30	Anchors and grapnels and parts thereof, of iron or steel
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotter-pins, washers and spring washers, of iron or steel

Spanish Customs Tariff heading No	Description
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel
73.37	Boilers (excluding steam-generating 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
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
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel
73.40	Other articles of iron or steel
Chapter 74	Copper and articles thereof
75.01 C	Nickel waste and scrap
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire
75.03	Wrought plates, sheets and strip, of nickel; nickel foil, nickel powders and flakes
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
75.05	Electroplating anodes of nickel, wrought or unwrought, including those produced by electrolysis
75.06	Other articles of nickel
Chapter 76	Aluminium and articles thereof
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire
Chapter 80	Tin and articles thereof
82.01	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
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps

Spanish Customs Tariff heading No	Description
82.04 C	Hand tools not falling within any other heading of Chapter 82; blow-lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated)
82.05 A	Tools of any material of a kind used for earth drilling or boring, composed of mobile cones (tricones, bicones, etc.)
82.06	Knives and cutting blades, for machines or for mechanical appliances
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06
82.10	Knife blades
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips)
82.12	Scissors (including tailors' shears), and blades therefor
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper-knives); manicure and chiropody sets and appliances (including nail files)
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware
82.15	Handles of base metal for articles falling within heading No 82.09, 82.13 or 82.14
Chapter 83	Miscellaneous articles of base metal
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No 87.01 or mechanically propelled road rollers) with self-contained boilers
84.06 B	Other combustion piston engines (spark-ignited)
ex 84.06 D-2	Other parts for internal combustion piston engines, including fuel nozzles, fuel nozzle holders and carburettors, but not including piston rings
84.07	Hydraulic engines and motors (including water wheels and water turbines)
84.08 B	Gas turbines and parts thereof
84.08 C	Wind engines (windmills)
84.08 D	Mechanical motors (for example, spring-operated and weight-operated motors)
84.08 E	Other engines and motors, not elsewhere specified or included

Spanish Customs Tariff heading No	Description
84.08 F	Parts of engines and motors falling within subheadings C, D, E of heading No 84.08
84.09	Mechanically propelled road rollers
84.12	Air-conditioning machines, self contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air
84.14 B	Cupolas (metal-melting furnaces)
84.14 G-1	Rings, ball races and roller plates for furnaces for the manufacture of cement
84.17 A	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 the manufacture of products falling within heading No 28.51 A (deuterium and deuterium compounds)
84.17 B	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, specially designed for the separation of irradiated nuclear fuel, for the treatment of radioactive waste or for the reprocessing of irradiated nuclear fuel
84.17 C	Heat exchangers specially designed for nuclear power stations
84.22 A	Machinery, stationary or mobile, for remote handling of goods (not manually operated), specially designed for the handling of highly radioactive substances
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)
84.25 C-2	Other combine-harvester-threshers, excluding those for cereals, grain and seeds
84.35 B-3	Stop-cylinder printing machines, flat-bed
84.35 C-4	Offset rotary printing machines
84.36	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
84.37	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
84.38 A-2	Automatic shuttle-, cop-, etc., changing mechanisms; warp stop motions and weft stop motions
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks

Spanish Customs Tariff heading No	Description
84.41 A-2-b	Other industrial-type sewing machines, and heads therefor
84.41 B	Sewing machine needles
84.41 C	Other parts for sewing machines, including furniture specially designed for sewing machines and parts thereof
84.44 A-1	Rolling mills specially designed for the reprocessing of irradiated nuclear fuel
84.44 A-2	Rolling mills for the manufacture of tubes and pipes
84.44 B	Parts of rolling mills
84.47 E-1	Machine-tools, other than those falling within heading No 84.49 for cutting tree trunks into boards
84.47 E-3	Disintegrators
84.37 E-4	Machines for reproducing sculptures and for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials
84.51 A-2	Typewriters, other than typewriters incorporating calculating mechanisms, including portable electric typewriters, but excluding non-portable electric typewriters
84.51 B	Cheque-writing machines
84.52 B-3	Other calculating machines
84.52 D	Cash registers incorporating calculating mechanisms
84.54 B	Other office machines (for example, hectograph or stencil duplicating machines, other than those with sorting devices, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)
84.59 D	Special machines for the extraction of oil from oil seeds
84.59 E	Winding machines for winding electric wires or armatures, inductors and similar coils for motors, transformers, etc.
84.59 F	Machines whether or not self-propelled, for spreading gravel, concrete or asphalt on roads
84.59 G	Machines for tin-plating by electro-mechanical processes
84.59 H	Automatic machines for cigar or cigarette-making
84.59 I	Gyro-stabilizers and stabilizer-fins for ships
84.60	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
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings
85.08 A-1	Starter motors for aircraft

Spanish Customs Tariff heading No	Description
85.08 B-1-a	Magnetos and magneto dynamos for aircraft
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No 85.09
85.11 A-1	Furnaces and ovens, electric induction and dielectric heating equipment, specially designed for the separation of irradiated nuclear fuel, for the treatment of radioactive waste and for the reprocessing of irradiated nuclear fuel
85.11 A-2-b-2	Furnaces and ovens; electric heating equipment, of induction type, of a capacity of more than 725 kW intended for operating with the equipment classified under heading No 85.11 A-2-b-1
85.12	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 dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon
85.13 A-1	High-frequency and flame-proof electrical line telephonic apparatus (including such apparatus for carrier-current line systems), for use with high-voltage lines
85.13 B-2	Automatic switchboards and exchanges, including such apparatus intended for teleprinter services
85.13 B-4	Special telegraphic apparatus for carrier-current line systems (oscillators, modulators, de-modulators, staggering amplifiers, cut-out systems and alternating transmitters)
85.13 B-5	Other electrical telegraphic apparatus
85.13 C	Parts for electrical telegraphic apparatus
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers
85.15 C	Radio navigational aid apparatus, radar apparatus, and radio remote control apparatus
85.15 D	Other apparatus falling within heading No 85.15 not referred to in subheadings A, B or C of that heading
85.15 E	Parts, including separate cabinets
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultraviolet lamps); arc-lamps; electrically ignited photographic flashbulbs
85.24 A	Artificial graphite plates intended for use in electrolysis plants
85.24 B	Rectangular amorphous carbon blocks for use in electrolysis baths, weighing more than 150 kg
85.25	Insulators of any material
87.08	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons and parts of such vehicles
88.01 A	Sounding balloons for meteorology and other purposes
88.02 A-1	Landplanes and seaplanes fitted with single or twin piston or turbo-propeller engines, with a maximum take-off rating of 550 metric hp per engine

Spanish Customs Tariff heading No	Description
88.02 A-3	Landplanes and seaplanes fitted with single or twin piston or turbo-propeller engines, with a maximum take-off rating of 550 kg per engine
88.03 B	Parts of flying machines
88.04	Parachutes and parts thereof and accessories thereto
89.01 B	Tankers, including ships and vessels for mixed (dry and liquid) cargoes
89.01 C	Boats, ships and vessels for leisure or for sport
89.01 D	Other ships, boats and vessels not elsewhere specified or included
89.02	Tugs
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)
90.01 D	Mirrors and optical elements other than lenses and prisms of any material, unmounted, other than such elements of glass not optically worked
90.02 B	Optical systems for lighthouses of a unitary weight exceeding 10 kg
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy
90.07 C-1	Shutters and photographic cameras
90.08 A	Cinematographic cameras
90.08 B	Cinematographic sound recorders
90.08 C-2	Projectors not combined with a sound reproducer, cinematographic
90.08 D	Cinematographic sound reproducers
90.08 E	Parts and accessories of cinematographic cameras
90.09 A	Image projectors
90.09 C-2	Other photographic enlargers and reducers
90.09 D	Parts therefor
90.10 D	Automatic machines for developing, fixing, washing, drying and glazing; continuous photographic paper in reels and film for use in the printing industry and radiography; electronic shears with built-in motor
90.11	Microscopes and diffraction apparatus, electron and proton
90.16 A	Drawing, marking-out and mathematical calculating instruments
90.16 B-1	Non-optical instruments for measuring linear distances (for example measuring rods, graduated rules)
90.16 B-2	Non-optical test benches
90.16 B-3	Micrometers and gauges therefor, other than optical
90.16 B-6	Dynamometers weighing more than 15 000 kg

Spanish Customs Tariff heading No	Description
90.16 C	Optical machines, appliances or instruments for measuring, checking and controlling
90.17 A-1	Portable heart pace-makers for individual use
90.18 C	Apparatus for ozone therapy, oxygen therapy and artificial respiration, closed circuit
90.19 B	Deaf-aids
90.28 A	Electromagnetic ion separators, including electromagnetic mass spectographs and spectrometers for use in quantitative analysis
90.28 C-4	Electronic apparatus for testing surface finishes or for detecting errors in spherical and concentric contours
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches
91.05 C	High-precision time-recording apparatus (scientific chronometers, chronographs for sports, and timers)
91.09	Watch cases and parts of watch cases, including blanks thereof
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof
91.11 A	Platform escapements; sets of escape wheels; sets of anchors; sets of balances (assembled on their staffs); regulators; finished springs, hair-springs, jewels and plugs
92.01	Pianos (including automatic pianos, whether or not with key-boards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps
92.02	Other string musical instruments
92.04	Accordions, concertinas and similar musical instruments; mouth-organs
92.05	Other wind musical instruments
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical-boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)
92.09	Musical instrument strings
92.12 B-2	Other gramophone records and sound or similar recordings; film for mechanical sound recordings, prepared tapes, wires, strips and the like, recorded
93.01	Side-arms (for example, swords, cutlasses, and bayonets) and parts thereof and scabbards and sheaths therefor
93.02	Revolvers and pistols, being firearms

Spanish Customs Tariff heading No	Description
93.04	Other firearms, including Very-light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns
93.06	Parts of arms, including roughly sawn gun-stock blocks and gun-barrel blanks, but not including parts of side-arms
93.07 C	Sporting cartridges
93.07 D	Other projectiles, ammunition and parts thereof
ex 94.01 A	Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof, not upholstered or covered 1. Of wood 3. Of metal
94.01 B	Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof, upholstered or covered
94.03 A-1	Other furniture, of wood
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)
95.01 B	Worked tortoise-shell in the form of finished articles (including blanks therefor)
95.02 B	Worked mother-of-pearl in the form of finished articles (including blanks therefor)
95.03 B	Worked ivory in the form of finished articles (including blanks therefor)
95.04 B	Worked bone (excluding whalebone) in the form of finished articles (including blanks therefor)
95.05 A-2	Worked horn and other animal carving material in the form of finished articles (including blanks therefor)
95.05 B-2	Worked coral in the form of finished articles (including blanks therefor)
95.05 C-2	Other animal carving materials, worked, in the form of finished articles (including blanks therefor)
95.06 B	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material in the form of finished articles thereof (including blanks therefor)
95.07 B	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, in the form of finished articles (including blanks therefor)
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No 35.03) and articles of unhardened gelatin
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles

Spanish Customs Tariff heading No	Description
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops
96.03	Prepared knots and tufts for broom or brush making
96.04	Feather dusters
96.06	Hand sieves and hand riddles, of any material
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor-cars); dolls' prams and dolls' push-chairs
97.02	Dolls
97.03	Other toys; working models of a kind used for recreational purposes
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard-tables and pintables and table-tennis requisites)
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas-tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule-logs, Nativity scenes and figures therefor)
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No 97.04)
97.07	Fish-hooks, line fishing-rods and tackle; fish landing nets and butterfly nets; decoy 'birds', lark mirrors and similar hunting or shooting requisites
98.01	Buttons and button moulds, studs, cuff-links, and press fasteners, including snap-fasteners and press-studs; blanks and parts of such articles
98.02	Slide-fasteners and parts thereof
98.03	Fountain pens, stylograph pens and pencils (including ballpoint pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils, sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05
98.04 A	Pen nibs
98.05 A	Pencils of all kinds and pastels
98.05 B	Pencil leads
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes
98.09 B	Copying pastes with a basis of gelatin, whether or not on a paper or textile backing
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof
98.12	Combs, hair-slides and the like
98.13	Corset busks and similar supports for articles of apparel or clothing accessories



## LIST C

**Products subject, on importation into Spain, to Spanish Customs Tariff duties reduced by the percentages in accordance with the timetable laid down in Article 1 of this Annex**

Spanish Customs Tariff heading No	Description
01.05 A-3-a	Chicks less than one week old, other than those of selected breeds
01.05 B-2-a	Ducks and other poultry, less than one week old, other than of selected breeds
03.02 A	Cod
03.02 B	Hard roes
05.04 A-3	Other guts
07.01 A-2	Potatoes, for human consumption
07.02	Vegetables (whether or not cooked), preserved by freezing
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar
09.01 B	Roasted coffee, including ground coffee and coffee in powder or paste or compressed form
09.01 C	Coffee falling within subheadings A and B of heading No 09.01, freed of caffeine or having undergone a process which modifies its characteristics
09.01 D	Coffee husks and skins
09.01 E	Coffee substitutes, containing coffee in any proportion
10.01 A-2	Other wheat, for sowing
10.02 A-2	Other rye, for sowing
10.03 A-2	Other barley, for sowing
10.04 A-2	Other oats, for sowing
10.07 B-1-b	Other grain sorghum, for sowing
11.08 A	Starches
11.09	Gluten and gluten flour, roasted or not
12.01 B-3	Soya beans other than those intended for sowing
15.02 A	'Premier jus'
15.08 C	Other animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
15.10 A-2	Other fatty acids
15.10 B	Acid oils from refining
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared

Spanish Customs Tariff heading No	Description
15.14	Spermaceti, crude, pressed or refined, whether or not coloured
15.17 A	Oil dregs and soap-stocks
16.01	Sausages and the like, of meat, meat offal or animal blood
16.02	Other prepared or preserved meat or meat offal
16.03 B	Meat extracts and meat juices in containers of 5 kg or less
16.04 B	Prepared or preserved sardines
16.04 C	Prepared or preserved tunny and the like
16.04 D	Prepared or preserved salmon
16.04 E	Caviar and caviar substitutes
16.04 F	Other prepared and preserved fish
17.02	Other sugars; sugar syrup; artificial honey (whether or not mixed with natural honey); caramel
ex 20.02 A-5	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, in cans and other airtight containers, falling within this subheading, with the exception of asparagus, artichokes, truffles and haricots, in cans or airtight containers
ex 20.02 B-5	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, in other containers
22.07	Other fermented beverages (for example, cider, perry and mead)
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
22.10	Vinegar and substitutes for vinegar
24.02	Manufactured tobacco; tobacco extracts and essences
26.01 I	Tungsten ore and concentrates
28.02	Sulphur, sublimed or precipitated; colloidal sulphur
ex 28.03	Other lamp blacks, excluding carbon black, acetylene blacks and anthracene blacks
28.04 B-2	Other rare gases
28.09 A	Nitric acid
28.10	Phosphorous pentoxide and phosphoric acids (metal-, ortho- and pyro-)
28.13 A	Acids and oxygen compounds of fluorine
28.13 D-2	Hydrocyanic acid
28.13 D-3	Other oxygen compounds of carbon
28.13 F	Other inorganic acids and oxygen compounds of non-metals, not elsewhere specified or included
28.14 A-2	Other sulphur halides and oxyhalides
28.14 C	Other halides, oxyhalides and other halogen compounds of non-metals
28.15	Other sulphides of non-metals; phosphorus trisulphide
28.16 B	Ammonia in aqueous solution

Spanish Customs Tariff heading No	Description
28.25	Titanium oxides
28.27	Lead oxides; red lead and orange lead
28.28 J	Other inorganic bases and metallic oxides, hydroxides and peroxides, not elsewhere specified or included
28.29 A-5	Other fluorides
28.30 A-6	Other chlorides
28.30 B-2	Other oxychlorides
28.32 A-2	Other chlorates
28.32 B	Perchlorates
28.34 B	Other iodides, oxyiodides, iodates and periodates
28.35 B	Other sulphides and polysulphides
28.37 A-2	Other sulphites
28.38 A-12	Other sulphates
28.38 B-3	Other alums
28.39 B-4	Other nitrates
28.40 A-2	Other phosphites and hypophosphites
28.40 B-5	Other phosphates
28.41 B-4	Other arsenites
28.42 J	Other carbonates and percarbonates
28.43 A-4	Other cyanides
28.43 B-3	Other ferrocyanides and ferricyanides
28.43 C	Other complex cyanides
28.45 D	Other silicates
28.47 A-2	Other aluminates
28.47 F	Other salts of metallic acids
28.48	Other salts and peroxysalts of inorganic acids but not including azides
28.55 B	Other phosphides
28.56 C	Other carbides
28.58 C-3	Cyanogen and other halogen compounds of cyanogen
28.58 D-3	Other cyanamides
28.58 F	Other inorganic compounds, not elsewhere specified or included
29.01 A-3	Other acyclic, cyclanic, cyclenic and cycloterpenic hydrocarbons
29.01 B-4	Ethylbenzene
29.01 B-5	Styrene
29.01 B-8	Other aromatic hydrocarbons
29.02 A-9	Vinyl chloride
29.02 A-10	Trichloroethylene and perchloroethylene
29.02 A-11	Other halogenated derivatives of acyclic hydrocarbons

Spanish Customs Tariff heading No	Description
29.02 B-7	Other halogenated derivatives of cyclanic, cyclenic, cycloterpenic and aromatic hydrocarbons
29.03 A	Sulphonated derivatives of hydrocarbons
29.03 B-2	2:4:6 - Trinitrotoluene
29.03 B-4	Other nitrated, nitrosated and mixed derivatives of hydrocarbons
29.04 A-2	Isopropyl alcohol
ex 29.04 A-5	Other monoalcohols and their halogenated, sulphonated, nitrated, nitrosated and mixed derivatives, other than geraniol, citronellol, linalol, nerol, rhodinol and vetiverol
ex 29.04 B-3	Other polyalcohols and their halogenated, nitrated, nitrosated and mixed derivatives, other than trimethylpropane
29.05 A-5	Other cyclanic, cyclenic and cycloterpenic alcohols; halogenated, sulphonated, nitrated, nitrosated and mixed derivatives of cyclanic, cyclenic and cycloterpenic acids
29.05 B-3	Other aromatic alcohols; halogenated, sulphonated, nitrated, nitrosated and mixed derivatives of aromatic alcohols
29.06 A-9	Other phenols and their salts
29.06 B	Phenol-alcohols and their salts
29.07 A	Halogenated derivatives of phenols and phenol-alcohols and their salts
29.07 G-2	Other nitrated derivatives of phenols and phenol-alcohols and their salts
29.07 D	Nitrosated derivatives of phenols and phenol-alcohols
29.08 A	Diethyl ether
ex 29.08 H	Other ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols alcohol peroxides and ether peroxides and their derivatives, other than musk ambrette, anethole, eugenol, isoeugenol and its derivatives and anisyl alcohol
29.09 C	Other epoxides, epoxyalcohols, epoxyphenols and epoxyethers with a three- or four-member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.10 B	Other acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.11 B-2	Other aldehyde-alcohols
29.11 C-2	Other aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes
29.12 B	Other halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No 29.11
29.13 A-1	Acetone
29.13 A-5	Other ketones, ketone-alcohols, ketone-aldehydes and other single or complex oxygen-function ketones
29.13 B-2	Other quinones, quinone-alcohols, quinone-phenols and quinone-aldehydes, and other single or complex oxygen-function quinones
29.13 C	Halogenated, sulphonated, nitrated or nitrosated derivatives of ketones and quinones

Spanish Customs Tariff heading No	Description
29.14 B-1	Acetic anhydride and acetic acid
29.14 B-3	Vinyl and ethyl acetates
29.14 B-4	Other salts and esters of acetic acid
29.14 K	Other monocarboxylic acids and their anhydrides, halides, peroxides and peracids; their halogenated, sulphonated, nitrated or nitrosated derivatives
29.15 D	Phthalic acid esters
29.15 F	Other polyacids and their anhydrides, acid halides, acid peroxides and peracids; their halogenated, sulphonated, nitrated or nitrosated derivatives
ex 29.16 A-7	Other alcohol acids
29.16 C-3	Other ether acids, their salts, esters and other derivatives
29.16 D	Other single or complex oxygen-function acids and their salts, esters and other derivatives
29.18 B	Other nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.19 F	Other phosphoric esters and their salts, including lactophosphates and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.21 C	Other esters of mineral acids (excluding halides) and their salts and their halogenated, sulphonated, nitrated or nitrosated derivatives, not elsewhere specified or included
29.22 A-4	Hexamethylenediamine adipate (monomer)
29.23 D-3	Other amino-compounds with the acid function COOH (carboxyl) and their halogenated, sulphonated, nitrated or nitrosated derivatives, their salts and esters
29.23 E-2	Other amino-compounds with other oxygen functions; amino compounds with several differing oxygen functions
29.24 C	Other quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins
29.27 B	Acrylonitrile (monomer)
29.27 C	Other nitrile-function compounds
29.28 C	Other diazo-, azo- and azoxy- compounds
29.30 B	Other compounds with other nitrogen-functions
29.31 K	Other organo-sulphur compounds
29.35 B-3	Other carbazole derivatives
29.35 G	Caprolactams
29.35 I	Melamine
ex 29.36 C	Other sulphonamides, other than paraaminobenzenesulphonamide and its derivatives
29.42 A	Morphine, ethylmorphine, codeine, narcotine, narceine, ethylnarceine and thebaine, and their respective salts; total opium alkaloids containing 50% of morphine
29.42 C	Dihydrocodeine, dihydrocodeinone, dihydroxycodeinone and cocaine, and their respective salts
29.44 B	Chloramphenicol and its esters

Spanish Customs Tariff heading No	Description
29.44 C	Other antibiotics
29.45 B	Other organic compounds
30.01 B	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included - other than products falling within subheading A
ex 30.05	Other pharmaceutical goods, other than sterile surgical catgut and similar sterile suture materials
31.02 C	Calcium nitrate containing not more than 16% of nitrogen, calcium nitrate and magnesium nitrate, whether or not pure
31.03 F	Other phosphatic fertilizers referred to in Note 2 (B and C) to Chapter 31
31.05 D	Other fertilizers not elsewhere specified or included
32.01 E	Other tanning extracts of vegetable origin
32.02 B	Other tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives
32.03	Synthetic tanning substances, whether or not mixed with natural tanning materials; artificial bates for pre-tanning (for example of enzymatic, pancreatic or bacterial origin)
32.04 A-2	Other colouring matter of vegetable origin, other than indigo and colouring matter derived from paprika
32.04 B	Colouring matter of animal origin
32.07 A	Lithopone
32.09 A	Spirit varnishes
32.09 D	Other varnishes, paints, pigments and similar preparations
32.13 C	Other writing and drawing inks
33.06	Perfumery, cosmetics and toilet preparations
34.01 B	Toilet soap, glycerol soap and medicated soap
34.01 C	Other soaps
34.02 B-2	Other surface-active preparations and washing preparations, whether or not containing soap
34.05 B	Polishes and creams for floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No 34.04
35.03 B	Other gelatin and gelatin derivatives; glues (including isinglass)
36.06	Matches (excluding Bengal matches)
37.02 A-1	Unperforated film, sensitized, unexposed, for black and white photographs
37.02 B-1	Perforated film, in rolls of a length exceeding 30 metres, sensitized, unexposed, negative, for black and white photographs
37.02 B-2	Perforated film, in rolls of a length not exceeding 30 metres, sensitized, unexposed, negative, for black and white photographs
37.02 B-3	Perforated film in rolls, sensitized, unexposed, positive, for black and white photographs

Spanish Customs Tariff heading No	Description
37.03	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed
37.04 B-2	Other cinematograph film, exposed, but not developed, negative or positive
37.07 B-1	Other cinematograph film, exposed and developed, whether or not incorporating sound track, 35 mm or more wide: 1. Black and white 2. Colour
37.08 B	Other chemical products and flash-light materials, of a kind and in a form suitable for use in photography
38.03 C	Activated clay, activated bauxite and other activated natural mineral products
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding 'pine oils' not rich in terpineol)
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No 39.05; rosin spirit and rosin oils
38.11 B	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail, excluding aerosol sprays and articles such as sulphur-treated bands, wicks and candles and fly-papers
38.19 E	Mixed alkylbenzenes
38.19 G	White extenders for paints, of an unspecified chemical composition, based on silica and/or silicate
38.19 I	Liquid polyethylene glycols, with a molecular weight of 200 or less
38.19 J	Other 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
39.01 A	Phenoplasts and furan resins
39.01 B	Aminoplasts
39.01 C	Alkyd resins
39.01 D	Polyurethanes
39.01 E	Polyamides
39.01 G	Ethylene glycol polyterephthalate
39.01 H	Liquid polyaddition products of alkyl oxides (other than polyethylene glycols) excluding polyaddition-polycondensation products
39.01 I	Liquid polyethylene glycols of a molecular weight of 300 or more
39.01 J	Other condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear

Spanish Customs Tariff heading No	Description
39.02 A	Polyethylene
39.02 C	Styrene polymers and copolymers
39.02 E	Polyvinyl chloride
39.02 F	Polyvinyl acetate
39.02 G	Vinyl copolymers, including acrylic copolymers
39.02 H	Polyvinyl acetate derivatives (vinyl polyalcohol, mixed polyacetals, etc.)
39.02 L	Polypropylene
39.02 M	Other polymerization and copolymerization products
39.02 N	Waste and scrap of polymerization and copolymerization products
39.03 A	Regenerated cellulose
39.03 B	Cellulose esters and plastic materials based thereon
39.07 B	Other articles of materials of the kinds described in heading Nos 39.01 to 39.06
40.02 B-1	Synthetic rubber based on polybutadiene and polybutadiene styrene
40.05 B	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), in any form, of a kind known as masterbatch, excluding masterbatch with the addition of carbon black
40.06A	Solutions and dispersions of rubber
40.06 C	Other unvulcanized natural or synthetic rubber, including rubber latex, in forms or states other than those described in subheadings A and B; articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile threads; rings and discs)
ex 40.08 A	Plates, sheets and strips of unhardened vulcanized rubber of a width of less than 5 cm
40.10 B	Other transmission, conveyor or elevator belts or belting, of vulcanized rubber
40.13 A-3	Other gloves of unhardened vulcanized rubber (for example for surgery, radiology, sports)
40.13 C	Other articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanized rubber
44.03 D	Wood, other than tropical wood, in the rough, whether or not stripped of its bark or merely roughed down
44.05 E-1	Wood, other than tropical wood, of a thickness exceeding 30 mm, sawn lengthwise, sliced or peeled, but not further prepared
ex 44.13	Wood of coniferous trees (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled

Spanish Customs Tariff heading No	Description
ex 44.28	Other articles of wood, excluding automatic rollers for blinds
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)
45.03	Articles of natural cork
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork
Chapter 47	Paper-making material
50.02	Raw silk (not thrown)
51.01	Yarn of man-made fibres (continuous), not put up for retail sale
51.02	Monofil, strip (artificial straw and the like) and imitation catgut of man-made fibre materials
51.03	Yarn of man-made fibres (continuous), put up for retail sale
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair
55.02	Cotton linters
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)
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
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale
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)
60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized
60.04	Under garments, knitted or crocheted, not elastic or rubberized
60.05 A	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, of silk, waste silk other than noil or synthetic textile fibres
68.02 A-4-b	Other carved articles of monumental or building stone
68.03 B	Other worked slate and articles of slate, including articles of agglomerated slate, other than natural slate, worked, in blocks and plates
68.04 B	Millstones and the like (including 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; 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
70.03 B-3-b	Glass, other than optical glass, in other tubes, unworked

Spanish Customs Tariff heading No	Description
70.05 B-2	Other unworked drawn or blown glass (including flashed glass), in rectangles, other than glass of natural colour
71.05 C	Other silver, including silver gilt and platinum-plated silver, semi-manufactured, in other forms
71.06	Rolled silver, unworked or semi-manufactured
71.07 C	Gold, including platinum-plated gold, semi-manufactured, in other forms
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured
71.12 A-2	Other articles of jewellery and parts thereof, of precious metal
71.12 B	Jewellery of precious metal or rolled precious metal
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
71.14	Other articles of precious metal or rolled precious metal
73.02 C	Ferro-chromium
73.02 D	Ferro-tungsten
73.02 E	Ferro-nickel
73.02 F	Other ferro-alloys
73.04 A	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel
73.05 A	Iron or steel powders
73.11 B-2-b	Angles, shapes and sections of iron or steel, other than special, not further worked than forged
73.11 B-2-c	Angles, shapes and sections of iron or steel, other than special, not further worked than the cold-formed or cold-finished
ex 73.13 B-2-a	Other sheets and plates, of iron or steel, not further worked than cold-rolled, whether or not pickled, of a thickness of between 3 mm and 4.75 mm
73.13 B-3-a	Other sheets and plates, of iron or steel, silver-plated, gold-plated or platinum-plated
ex 73.15 A-5	Hoop and strip, of high carbon steel, cold-rolled
73.15 A-6-b	Other sheets and plates of high carbon steel
ex 73.15 A-7	Wire of high carbon steel, whether or not coated, other than insulated electric wire, of which the greatest cross-sectional measurement is: (b) 1 mm or more, but less than 5 mm (c) less than 1 mm
73.15 B-1-g	Wire of alloy steel, used in building, whether or not coated, other than insulated electric wire
73.15 B-2-g	Wire of other steel alloys, whether or not coated, other than insulated electric wire
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel

Spanish Customs Tariff heading No	Description
73.28	Expanded metal, of iron or steel
73.31	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
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks
73.34	Pins (excluding hat pins and other ornamental pins and drawing-pins), hairpins and curling grips, of iron or steel
78.03	Wrought plates, sheets and strip, of lead
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 <sup>2</sup> ; lead powders and flakes
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, of lead
78.06	Other articles of lead
Chapter 79	Zinc and articles thereof
82.05 B	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, other than those consisting of mobile cones
84.01 A	Marine boilers
84.01 B	Locomotive boilers
84.01 C-1-a	Other water-tube boilers of a pressure not exceeding 100 kg/cm <sup>2</sup>
84.01 C-1-b	Other water-tube boilers of a pressure exceeding 100 kg/cm <sup>2</sup> , but not exceeding 120 kg/cm <sup>2</sup>
84.01 C-2	Other steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam)
84.01 D	Parts for boilers
84.02	Auxiliary plant for use with steam and other vapour generating boilers (for example, economizers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units
84.06 C	Other internal combustion piston engines or compression-ignition piston engines
ex 84.06 D-2	Piston rings for internal combustion or compression-ignition piston engines

Spanish Customs Tariff heading No	Description
84.10	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
84.11 A	High vacuum pumps
84.11 B	Non-mechanical pumps and compressors
84.11 C	Mechanical pumps and compressors, without their engines
84.11 D-2	Other motor pumps and turbo pumps and compressors
84.11 E	Fans, blowers and the like
84.11 F	Free-piston generators for gas turbines
84.11 G	Parts of machines falling within heading No 84.11
84.13	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances
84.14 C	Catalytic furnaces and ovens for use in the chemical industries, weighing more than 10 000 kg
84.14 D	Bakery ovens, including biscuit ovens
84.14 E	Cement manufacturing ovens
84.14 F	Other industrial and laboratory furnaces and ovens, excluding electric ovens falling within heading No 85.11
84.14 G-2	Other parts for ovens falling within heading No 84.14
84.15 B	Refrigerators and refrigerating equipment (electrical and other), excluding domestic refrigerators weighing not more than 200 kg, separate cabinets and refrigerating equipment weighing not more than 50 kg
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor
84.17 D	Instantaneous or storage water heaters for uses other than industrial
84.17 E	Medical and surgical sterilizing apparatus
84.17 F	Air-conditioning apparatus not incorporating devices for changing the degree of humidity
84.17 G	Drying, evaporating and condensing machinery
84.17 H	Distilling apparatus, including oxygen separating columns
84.17 I	Catalytic chambers for use in the chemical industries, weighing more than 10 000 kg
84.17 J	Other machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, not being machinery or plant of a kind used for domestic purposes
84.17 K	Scalders, singeing machines and refrigerators used in the poultry industry

Spanish Customs Tariff heading No.	Description
84.17 L	Parts of the machinery and plant falling within heading No 84.17
84.18 D	Other centrifuges; other filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases
84.18 E	Parts of the machinery and plant falling within heading No 84.18
84.20 A	Weighbridges
84.20 B	Steelyards
84.20 C	Automatic and semi-automatic scales and balances
84.20 D	Weighing machinery (excluding balances of a sensitivity of 5 cg or better)
84.20 F	Parts of machinery falling within heading No 84.20, excluding weights for all weighing machines
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers
84.25 A-2	Harvesters and harvester-finders, excluding maize harvesters
84.25 B	Threshers
84.25 C-1	Combine harvesters for cereals and seeds
84.25 D	Straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No 84.29)
84.25 E	Parts of machinery falling within heading No 84.25
84.26	Dairy machinery (including milking machines)
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparations or the like
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables
84.30	Machinery, not falling within any other heading of Chapter 84, of a kind used in the following food or drink industries; bakery confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard

Spanish Customs Tariff heading No	Description
84.32	Book-binding machinery, including book-sewing machines
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
84.35 A	Machinery for planographic printing, with or without inking mechanisms
84.35 B-1	Flat-bed cylinder printing presses, single colour
84.35 B-2	Flat-bed cylinder printing presses, multi-colour
84.35 C-1	Rotary photogravure presses
84.35 C-2	Rotary aniline printing presses
84.35 C-3	Rotary letterpress printing machines
84.35 D	Automatic machines for printing and stamping in relief, with a self-cleaning device
84.35 E	Ancillary machines for preparing photogravure printing surfaces (machines for applying carbon tissues)
84.35 F	Ancillary printing, folding and stitching apparatus, for printing machines with a printing surface of 64 × 88 cm or more
84.35 G	Other printing machinery; other machines for uses ancillary to printing
84.35 H	Parts of machines of heading No 84.35
84.38 A-1	Jacquards; dobbies, and machines for positioning, punching, reproducing and lacing Jacquard cards
84.38 A-3	Automatic weft winders (for weaving narrow fabrics, bobbin weft winders)
84.38 A-4	Other auxiliary machinery for use with machines of heading No 84.37
84.38 B	Parts and accessories for use solely or principally with the machines falling within heading Nos 84.36, 84.37 and 84.38
84.40 B	Machinery for washing textiles, including industrial laundry and dry-cleaning machinery
84.40 C	Bleaching, dyeing and finishing machinery
84.40 D	Machines for pressing garments and fabrics
84.40 E	Fabric folding, reeling or cutting machines

Spanish Customs Tariff heading No	Description
84.40 F	Other machinery for finishing textile yarns, fabrics or made-up textile articles; machines for coating fabrics and other floor coverings; 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
84.40 G	Parts (including engraved or etched plates, blocks and rollers for printing machines) for machines of heading No 84.40
84.41 A-1	Domestic sewing machines and heads therefor
84.41 A-2-a	Industrial sewing machines, and heads therefor, designed to be used only for special kinds of sewing (for example, for sewing leather, footwear, sacks, buttons)
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)
84.43	Convertors, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries
84.44 A-3	Other rolling mills and rolls therefor
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No 84.49
84.47 A	Machines for cutting wood, cork, bone, ebonite (vulcanite), artificial plastic materials and other hard carving materials
84.47 B	Planing, matching and moulding machines for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials
84.47 C	Polishing, sandpapering and grinding machines for working wood, cork, bone, ebonite (vulcanite), artificial plastic materials and other hard carving materials
84.47 D	Presses for working wood, cork, bone, ebonite (vulcanite), artificial plastic materials and other hard carving materials
84.47 E-2	Other machine-tools, other than those of heading No 84.49, for peeling, splitting or drawing cane, osier, rattan and the like
84.47 E-5	Other machine-tools, other than those of heading No 84.49, for working wood, cork, bone, ebonite (vulcanite), other artificial plastic materials and other hard carving materials
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances
84.52 B-2	Calculating machines, including electronic machines, designed to perform the four mathematical operations
84.52 C	Accounting machines
84.55 B	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No 84.51, 84.52 or 84.54

Spanish Customs Tariff heading No	Description
84.56	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
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance
84.59 J	Other machines and mechanical appliances, having individual functions, not falling within any other heading or subheading of Chapter 84
84.62	Ball, roller or needle roller bearings
84.63	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
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading of Chapter 84
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads
85.03	Primary cells and primary batteries
85.04	Electric accumulators
85.05	Tools for working in the hand, with self-contained electric motor
85.06	Electro-mechanical domestic appliances, with self-contained electric motor
85.07	Shavers and hair clippers, with self-contained electric motor
85.08 A-2	Other starter motors; dynamos and cut-outs for use in conjunction therewith
85.08 A-3	Parts for starter motors; dynamos and cut-outs for use in conjunction therewith
85.08 B-1-b	Other magnetos and magneto-dynamos, other than those for use in aircraft, including magnetic flywheels
85.08 B-2	Sparking plugs and glow plugs, and parts thereof
85.08 B-3	Distributors, coils and other ignition equipment
85.08 B-4	Other parts for starting and ignition equipment
85.09	Electrical lighting and signalling equipment and electrical wind-screen wipers, defrosters and demisters, for cycles or motor vehicles

Spanish Customs Tariff heading No	Description
85.11 A-2-a	Other industrial or laboratory arc furnaces
85.11 A-2-b-1	Other industrial and laboratory electric furnaces, ovens and induction heating equipment of a capacity exceeding 5 000 kW, for use in the thermal processing of metal blocks
85.11 A-2-b-3	Other industrial and laboratory electric furnaces, ovens and induction heating equipment
85.11 1-2-c	Other industrial and laboratory electric furnaces, ovens and dielectric heating equipment
85.11 B	Electric welding, brazing, soldering and cutting machines and apparatus
85.11 C	Parts
85.13 A-2	Other electrical line telephonic apparatus (including such apparatus for carrier-current line systems)
85.13 B-1	Electrical apparatus for transmitting and receiving messages including printer-type and perforating-type apparatus (teleprinters, Morse and Morse-type keys, dial and keyboard transmitters, automatic transmitters, tape re-transmitters, Morse-type receivers, sounders and printer-type receivers); signal repeaters and automatic error-correctors
85.13 B-3	Special apparatus for transmitting and receiving facsimiles (photo-telegraphy and tele-autography) and special 'telecomposing' apparatus
85.15 A	Complete domestic receivers, with or without cabinets or cases
85.15 B	Transmitters and transmitter-receivers, including receiver of other than domestic type, and auxiliary and additional components thereof
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields
85.17	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
85.18	Electrical capacitors, fixed or variable
85.21 D	Cathode-ray tubes
85.21 E	Other electronic lamps, valves and tubes
85.21 F	Crystal diodes, triodes, etc. (for example, transistors)
85.21 H	Mounted piezo-electric crystals
85.22 B-3	Other electrical appliances and apparatus, having individual functions, not falling within any other heading of Chapter 85

Spanish Customs Tariff heading No	Description
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors
85.24 C	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No 85.25
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of Chapter 85
86.01	Steam rail locomotives and tenders
87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys
87.02 A	Motor vehicles for the transport of persons or of persons and goods (dual-purpose)
87.02 B-3	Other motor vehicles for the transport of goods or materials, including chassis fitted with a driver's cab
87.03 A	Mobile television units
87.03 C	Other special purpose motor lorries and vans, other than those for the transport of persons or of persons and goods
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No 87.01, 87.02 or 87.03
87.05	Bodies (including cabs), for the motor vehicles falling within heading No 87.01, 87.02 or 87.03
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03
87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds
87.10	Cycles (including delivery tricycles), not motorized
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorized or not)
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11
87.13	Baby carriages and invalid carriages (other than motorized or otherwise mechanically propelled) and parts thereof
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof

Spanish Customs Tariff heading No	Description
85.11 A-2-a	Other industrial or laboratory arc furnaces
85.11 A-2-b-1	Other industrial and laboratory electric furnaces, ovens and induction heating equipment of a capacity exceeding 5 000 kW, for use in the thermal processing of metal blocks
85.11 A-2-b-3	Other industrial and laboratory electric furnaces, ovens and induction heating equipment
85.11 1-2-c	Other industrial and laboratory electric furnaces, ovens and dielectric heating equipment
85.11 B	Electric welding, brazing, soldering and cutting machines and apparatus
85.11 C	Parts
85.13 A-2	Other electrical line telephonic apparatus (including such apparatus for carrier-current line systems)
85.13 B-1	Electrical apparatus for transmitting and receiving messages including printer-type and perforating-type apparatus (teleprinters, Morse and Morse-type keys, dial and keyboard transmitters, automatic transmitters, tape re-transmitters, Morse-type receivers, sounders and printer-type receivers); signal repeaters and automatic error-correctors
85.13 B-3	Special apparatus for transmitting and receiving facsimiles (photo-telegraphy and tele-autography) and special 'telecomposing' apparatus
85.15 A	Complete domestic receivers, with or without cabinets or cases
85.15 B	Transmitters and transmitter-receivers, including receiver of other than domestic type, and auxiliary and additional components thereof
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields
85.17	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
85.18	Electrical capacitors, fixed or variable
85.21 D	Cathode-ray tubes
85.21 E	Other electronic lamps, valves and tubes
85.21 F	Crystal diodes, triodes, etc. (for example, transistors)
85.21 H	Mounted piezo-electric crystals
85.22 B-3	Other electrical appliances and apparatus, having individual functions, not falling within any other heading of Chapter 85

Spanish Customs Tariff heading No	Description
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors
85.24 C	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No 85.25
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of Chapter 85
86.01	Steam rail locomotives and tenders
87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys
87.02 A	Motor vehicles for the transport of persons or of persons and goods (dual-purpose)
87.02 B-3	Other motor vehicles for the transport of goods or materials, including chassis fitted with a driver's cab
87.03 A	Mobile television units
87.03 C	Other special purpose motor lorries and vans, other than those for the transport of persons or of persons and goods
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No 87.01, 87.02 or 87.03
87.05	Bodies (including cabs), for the motor vehicles falling within heading No 87.01, 87.02 or 87.03
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03
87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds
87.10	Cycles (including delivery tricycles), not motorized
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorized or not)
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11
87.13	Baby carriages and invalid carriages (other than motorized or otherwise mechanically propelled) and parts thereof
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof

Spanish Customs Tariff heading No	Description
90.01 A	Ophthalmic lenses, unmounted
90.01 B	Prisms, of any material, unmounted
90.01 C	Sheets and plates, of polarizing material
90.02 A	Objective lenses for projectors
90.02 C	Other 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
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other
90.05	Refracting telescopes (monocular and binocular), prismatic or not
90.07 A	Photographic cameras
90.07 B	Photographic flashlight apparatus
90.07 C-2	Other parts and accessories for photographic cameras and for photographic flashlight apparatus
90.08 C-1	Projectors combined with a sound recorder
90.10 A	Apparatus and equipment of a kind used exclusively in cinematograph laboratories
90.10 B	Photocopying apparatus (contact type)
90.10 C	Projection screens
90.10 E	Other apparatus and equipment of a kind used in photographic or cinematographic laboratories
90.10 F	Parts of apparatus falling within heading No 90.10
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of Chapter 90
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders
90.15	Balances of sensitivity of 5 cg or better, with or without their weights
90.16 B-7	Other machines, apparatus and instruments, other than optical, for measuring, checking and controlling
90.16 D	Parts of machinery falling within heading No 90.16
90.17 A-2	Other electro-medical apparatus
90.17 B	Other medical, dental, surgical and veterinary instruments and appliances (including ophthalmic instruments)
90.17 C	Parts for apparatus falling within heading No 90.17
90.18 A	Mechano-therapy appliances and massage apparatus

Spanish Customs Tariff heading No	Description
90.18 B	Psychological aptitude-testing apparatus
90.18 D	Aerosol therapy apparatus and other breathing appliances
90.18 E	Parts of the appliances and apparatus falling within heading No 90.18
90.19 A	Artificial limbs, eyes, teeth and other artificial parts of the body
90.19 C	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances
90.20	Apparatus based on the use of X-rays or of the radiations from radioactive substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high-tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments
90.24	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
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No 90.14); stroboscopes
90.28 B	Instruments for detecting radiations, specially designed for (or capable of being used for) the detection of measurement of nuclear radiations such as alpha and beta particles, gamma rays, neutrons and protons
90.28 C-1	Other instruments and apparatus for detecting and measuring alpha and beta particles, gamma rays, X-rays, cosmic rays and the like
90.28 C-2	Instruments and apparatus for measuring electrical quantities

Spanish Customs Tariff heading No	Description
90.28 C-3	Other echo and supersonic sounders
90.28 C-8	Other electrical measuring, checking, analysing or automatically controlling instruments and apparatus
90.29	Parts or accessories for use solely or principally with one or more of the articles falling within heading No 90.23, 90.24, 90.26, 90.27 or 90.28
91.02	Clocks with watch movements (excluding clocks of heading No 91.03)
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels
91.04 A	Tower clocks, station clocks and the like
91.04 C	Alarm clocks
91.04 D	Clocks for electric clock systems
91.04 E	Other clocks
91.05 A	Time recorders including costing time recorders, time-registers and watchmen's tell-tales
91.05 B	Stop-clocks, whether or not incorporating a warning device; timers for registering the duration of telephone conversations and the like
91.05 D	Other time of day recording apparatus; apparatus with clock or watch movement (including secondary movement), or with synchronous motor, for measuring, recording or otherwise indicating intervals of time
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor
91.07	Watch movements (including stop-watch movements), assembled
92.03	Pipe and reed organs, including harmoniums and the like
92.11 A	Automatic record players operated directly or indirectly by the insertion of counters or coins
92.11 C	Magnetophones for the magnetic recording and reproduction of sound
92.11 E	Gramophones, dictating machines and other sound recorders and reproducers, not elsewhere specified or included
92.13	Other parts and accessories of apparatus falling within heading No 92.11
94.01 A-4	Chairs and other seats (other than those falling within heading No 94.12) whether or not convertible into beds, and parts thereof, neither upholstered nor covered
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles

Spanish Customs Tariff heading No	Description
94.03 B	Other furniture, of metal, and parts thereof
94.03 C	Other furniture, including furniture of both wood and metal
94.03 D	Parts of furniture
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners

**List of tariff headings the duties on which are referred to other headings and for which a reduction corresponding to these headings is offered**

Spanish Customs Tariff heading No	Description
49.01 A	Printed books, booklets, brochures, pamphlets and leaflets with binding made by a craftsman
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk, or in bales, sacks or similar bulk packings
84.20 E	Weights for weighing machines, of all kinds
92.10 H	Other parts and accessories of musical instruments (other than strings)

## LIST D

**Basic quotas opened by Spain for imports of products originating in the Community, listed in Article 5 (1)**

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
1	18.03	<i>Cocoa derivatives</i> Cocoa paste (in bulk or in block) whether or not defatted	4 186
	18.04	Cocoa butter (fat or oil)	
	18.05	Cocoa powder, unsweetened	
2	17.04 A	<i>Food preparations</i> Liquorice extract (containing more than 10% by weight of sugar)	6 512
	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	
	21.07 B	Mixtures of plants for the preparation of beverages	
3	21.05	<i>Soups and soup preparations</i> Soups and broths, in liquid, solid or powder form	3 587
4	21.07 A	<i>Preparations for non-alcoholic beverages</i> Compound non-alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages	1 910
5	22.03	<i>Beer made from malt</i> Beer made from malt	19 156
6	22.06	<i>Alcoholic beverages</i> Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	58 018
	22.09 B	Spirits, liqueurs and other spirituous beverages	
	22.09 C	Alcoholic concentrated extracts	
7	25.02	<i>Pyrites and sulphur</i> Unroasted iron pyrites	142 883
	25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
8	26.01 E 26.03 A	<i>Lead ore and ash</i> Lead ore and concentrates Ash and residues containing lead	1 957
9	15.10 C	<i>Fatty alcohols</i> Fatty alcohols	34 777
10	28.02 28.14 A 28.15 B 28.41 B-3 ex 28.46 B	<i>Inorganic chemicals</i> Sulphur, sublimed or precipitated; colloidal sulphur Sulphur chlorides and oxychlorides Carbon disulphide Lead arsenates Sodium perborate	7 865
11	28.50 28.51	<i>Chemical elements and isotopes</i> Fissile chemical elements and isotopes; other radioactive chemical elements and radioactive isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No 28.50	829
12	ex 29.25 J 29.44 A 29.44 B	<i>Organic chemicals</i> Amide-function compounds: products of a defined chemical constitution with a basis of urea and formaldehyde Penicillin, streptomycin and tetracycline (aureomycin, terramycin), and their salts Chloramphenicol and its esters	16 154
13	29.42 A 29.42 C	<i>Vegetable alkaloids</i> Morphine, ethylmorphine, codeine, narcotine, narceine, ethylnarceine and thebaine, and their respective salts; total opium alkaloids containing 50% of morphine Dihydrocodeine, dihydrocodeinone, dihydroxycodeinone and cocaine, and their respective salts	82
14	ex 30.02 A-2 ex 30.02 B-2	<i>Antisera</i> Antisera of humans or animals and microbial vaccines, put up for retail sale Antisera of humans or animals and microbial vaccines, put up in bulk or otherwise	8 595

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
15	ex 30.03 A-2	<i>Medicaments</i> Other medicaments (including veterinary medicaments), put up for retail sale, other than plants and parts thereof	94 640
	30.03 B-2	Other medicaments (including veterinary medicaments) put up in bulk or otherwise	
16	32.09 A	<i>Varnishes, paints and similar preparations</i> Spirit varnish	34 799
	ex 32.09 D	Other varnishes, paints, pigments and similar preparations other than crushed pigments of the kind used in the manufacture of paint, pearl essence, hygienic varnishes for protecting the inside of preserve containers, aluminium paste and bronze purpurine paste	
17	33.06	<i>Perfumery, cosmetics and toilet preparations</i> Perfumery, cosmetics and toilet preparations	37 089
	34.01 B	Toilet soap, transparent soap and medicated soap	
18		<i>Surface-active preparations and washing preparations, lubricating preparations, gums and miscellaneous products of the chemical industries</i>	185 008
	34.02 B	Surface-active preparations and washing preparations, whether or not containing soap	
	34.03 B	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing between 50 % and 60% by weight of petroleum oils or of oils obtained from bituminous minerals	
	ex 38.07	Spirits of turpentine	
	ex 38.08	Rosin	
	38.19 F-2	Other mixed alkylphenols	
	ex 38.19 G	White extenders, of an unspecified chemical composition, based on silica and/or silicate, excluding compounded extenders for paints	
	38.19 H	Proteases (excluding alkalases) with a proteolytic capacity of 50 000 units or more; alkalases (alkaline proteases) with a proteolytic capacity of 10 000 units or more, and glucoamylases, with a liquefying capacity of 30 000 units or more, produced from micro-organisms, not prepared by intermixture or mixture with other enzymes	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
18 (cont'd)	ex 38.19 J	<p>Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; other residual products of the chemical or allied industries, not elsewhere specified or included:</p> <p>— excluding cultured crystals, mixed alkyl-naphthalenes, liquid polychlorophenyls, liquid chloroparaffins, liquid polyethylenglycols, glycerol monostearates and distearates, Dippel's oil, ion exchangers, compounded extenders for paints, antioxidants, anti-corrosion and anti-oxidizing products, positive metallic and metalloid earths for the manufacture of accumulators, negative earths of cadmium, iron and ferrocadmium, getters for vacuum tubes, non-agglomerated metal carbides, plasters and preparations with a basis of plaster specially prepared for dentistry, preparations used for clarifying wines and other fermented beverages, fusible ceramic firing testers, foundry core binders, microminerals, refractory cements or mortars, reagents for laboratory analysis and polishes for galvanoplastic baths</p>	
19	29.03 B-2 36.01 36.02 36.03 ex 36.04 36.05 36.06	<p><i>Explosives, pyrotechnic products and matches</i></p> <p>Tritrotoluene</p> <p>Propellent powders</p> <p>Prepared explosives, other than propellent powders</p> <p>Mining, blasting and safety fuses</p> <p>Percussion and detonating caps; igniters; detonators, excluding electric detonators</p> <p>Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)</p> <p>Matches (excluding Bengal matches)</p>	9 293
20	37.04 37.05 37.06 37.07	<p><i>Photographic and cinematographic goods</i></p> <p>Sensitized plates and film, exposed but not developed, negative or positive</p> <p>Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive</p> <p>Cinematograph film, exposed and developed, consisting only of sound track, negative or positive</p> <p>Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive</p>	54 436

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
21	39.01 A	<i>Phenoplasts and furan resins</i> Phenoplasts and furan resins	25 308
22	39.01 B	<i>Aminoplasts</i> Aminoplasts	28 149
23	39.01 C	<i>Other condensation, polycondensation and polyaddition products</i> Alkyd resins	49 822
	ex 39.01 J	Polyesters other than alkyd esters, unsaturated	
24	39.02 C	<i>Products of styrene polymerization</i> Styrene polymers and copolymers	108 733
25	39.02 E	<i>Polyvinyl chloride</i> Polyvinyl chloride	61 433
26	39.02 A-2	<i>Other polymerization and copolymerization products</i> Polyethylene in one of the forms mentioned in note 3(c) and (d) to Chapter 39	171 510
	39.02 G-2	Ethylene-propylene copolymers of a Shore A hardness of less than 30%	
	39.02 G-3	Other vinyl copolymers, whether or not acrylic	
	39.02 L-2	Polypropylene in one of the forms mentioned in Note 3(c) and (d) to Chapter 39	
	ex 39.02 M	Other polymerization and copolymerization products excluding polyvinylpyrrolidone in the form of liquid, paste, particles, granules, flakes or powder	
	39.02 N	Waste and scrap of polymerization and copolymerization products	
	ex 39.03 A	Regenerated cellulose, other than regenerated cellulose in the form of liquid, paste, granules, flakes or powder	
27	39.07 B	<i>Articles of artificial resins and materials of cellulose esters and ethers</i> Other articles of materials of the kinds described in heading Nos 39.01 to 39.06	97 224
28	ex 40.06 A	<i>Articles of natural or synthetic rubber, unvulcanized</i> Adhesive solutions and dispersions of rubber	9 086
	40.06 B	Adhesive on backings of rubber	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
29	44.15	<i>Articles of wood, not liberalized</i> Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry	10 847
	44.16	Cellular wood panels, whether or not faced with base metal	
	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	
	48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	
30	50.02	<i>Silk and silk waste</i> Raw silk (not thrown)	2 099
	50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	
31	ex 57.03 A	<i>Various textile materials</i> Jute cuttings	1 283
	57.03 B	Jute, carded, combed or processed but not spun	
	57.03 C	Tow and waste of jute (including pulled or garnetted rags or ropes)	
	57.04 A-1	Raw hibiscus hemp ( <i>Hibiscus cannabinus</i> )	
	57.04 B-2-a	Hibiscus hemp ( <i>Hibiscus cannabinus</i> ), in forms other than slivers or laps, but not spun	
	57.04 C	Waste of other vegetable textile fibres (including pulled or garnetted rags or ropes)	
32	50.04	<i>Silk yarn</i> Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	3 107
	50.05	Yarn spun from silk waste other than noil, not put up for retail sale	
	50.06	Yarn spun from noil silk, not put up for retail sale	
	50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	
	50.08	Silkworm, gut; imitation catgut of silk	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
33	55.05 55.06 57.06 57.07 C	<i>Yarn of various textile materials</i> Cotton yarn, not put up for retail sale Cotton yarn, put up for retail sale Yarn of jute Yarn of coir	8 474
34	50.09 50.10	<i>Woven fabrics of silk</i> Woven fabrics of silk or of waste silk other than noil Woven fabrics of noil silk	23 313
35	55.07 55.08 55.09 57.10 ex 57.11	<i>Woven fabrics of various fibres</i> Cotton gauze Terry towelling and similar terry fabrics, of cotton Other woven fabrics of cotton Woven fabrics of jute Woven fabrics of other vegetable textile fibres, excluding woven fabrics of liberalized yarns	56 215
36	58.04 E 58.08 58.09 60.01 C	<i>Tulle, lace, pile fabrics, and knitted or crocheted fabric</i> Woven pile fabrics and chenille fabrics, of cotton Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain 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 Knitted or crocheted fabric, not elastic nor rubberized, of cotton	15 835
37	ex 59.03 A 59.07 59.08	<i>Special fabrics</i> Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated with cellulose or other non-liberalized artificial plastic materials 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 Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials	7 404

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
37 (cont'd)	ex 59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods, other than liberalized textile fibres	
	ex 59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like, other than liberalized textile fibres	
	ex 59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads, other than liberalized textile fibres	
	ex 60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberized (including elastic knee-caps and elastic stockings)	
38		<i>Carpets, mats, matting and tapestries</i>	43 211
	58.01	Carpets, carpeting and rugs, knotted (made up or not)	
	58.02	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)	
	58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	
39		<i>Other textile articles</i>	28 262
	58.08 D	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, of cotton, other than goods falling within heading No 58.05 D	
	ex 58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size, other than of liberalized textile fibres	
	ex 58.07	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 — other than of liberalized textile fibres	
	59.01	Wadding and articles of wadding; textile flock and dust and mill neps	
	59.02 C	Felt and articles of felt, whether or not impregnated or coated, of jute	
	ex 59.04	Twine, cordage, ropes and cables, plaited or not, other than of liberalized textile fibres	
ex 59.05 C	Nets and netting made of cotton and of other non-liberalized textile fibres		

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
39 (cont'd)	ex 59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics, of non-liberalized textile materials	
	ex 59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles: — manufactured from non-liberalized fibres	
	ex 59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials, of non-liberalized fibres	
40	ex 60.02	<i>Knitted and crocheted goods</i> Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, of non-liberalized textile fibres	4 185
	ex 60.03 A-2	Stockings, socks, ankle-socks and sockettes, of cotton	
	ex 60.02 B-2	Sports socks and stockings, of cotton	
	ex 60.03 C	Under stockings and other articles not specified above, excluding articles of silk, synthetic fibres, wool or other liberalized textile fibres	
	60.04 C	Undergarments, knitted or crocheted, not elastic or rubberized, of cotton	
41	60.05 C	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, of cotton	8 701
	61.01 A	<i>Outer garments</i> Men's and boys' outer garments, of cotton	
	ex 61.01 D	Men's and boys' outer garments, of other non-liberalized textile fibres	
	ex 61.01 E	Suits, of coated or impregnated fabric, for protection from radioactive radiation and contamination, not incorporating breathing apparatus, of non-liberalized textile fibres	
	61.02 A	Women's, girls' and infants' outer garments, of cotton	
41	ex 61.02 D	Women's, girls' and infants' outer garments, of other non-liberalized textile fibres	
	ex 61.02 E	Suits, of coated or impregnated fabric, for protection from radioactive radiation and contamination, not incorporating breathing apparatus, of non-liberalized textile fibres	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
42	ex 61.03 A	<i>Undergarments</i> Men's and boys' undergarments, including collars, shirt fronts and cuffs, of cotton	9 111
	ex 61.03 C	Men's and boys' undergarments, including collars, shirt fronts and cuffs, of other non-liberalized textile fibres	
	61.04 A	Women's, girls and infants' undergarments, of cotton	
	ex 61.04 D	Women's, girls' and infants' undergarments, of other non-liberalized textile fibres	
43		<i>Other articles of apparel and clothing accessories, made up</i>	15 462
	61.05	Handkerchiefs and fancy handkerchiefs	
	61.07	Ties, bow ties and cravats	
	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	
	ex 61.10 A	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods, of cotton	
	ex 61.10 C	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods, of other non-liberalized textile fibres	
	ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), of non-liberalized textile fibres	
44		<i>Other made up textile articles</i>	41 032
	ex 62.01 B-1	Travelling rugs and blankets, of cotton	
	ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles: — of non-liberalized textile fibres	
	62.03	Sacks and bags, of a kind used for the packing of goods	
	ex 62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods, of non-liberalized textile fibres	
	ex 62.05 B	Other made up textile articles, of non-liberalized textile fibres	
45		<i>Articles of ceramic ware</i>	20 710
	69.11 B	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian), decorated	
	69.12 B	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery, decorated	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
45 (cont'd)	69.13 69.14	Statuettes and other ornaments, and articles of personal adornment; articles of furniture Other articles	
46	ex 70.13 B-1  70.21	<i>Glassware</i> 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 for similar uses, of other glass, not toughened, containing less than 18% of lead oxide Other articles of glass	21 287
47	71.01  71.02 B  ex 71.04	<i>Pearls and precious and semi-precious stones</i> Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) Other semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) Dust and powder of natural or synthetic precious stones or semi-precious stones, excluding the dust and powder of diamonds	117 266
48	71.05 71.06 71.09 71.10 71.11	<i>Precious metals and rolled precious metals, unwrought, unworked or semi-manufactured</i> Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured Rolled silver, unworked or semi-manufactured Platinum and other metals of the platinum group, unwrought or semi-manufactured Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal	88 296
49	71.07 71.08	<i>Gold and rolled gold</i> Gold, including platinum-plated gold, unwrought or semi-manufactured Rolled gold on base metal or silver, unworked or semi-manufactured	80 172
50	71.12	<i>Jewellery, goldsmiths' and silversmiths' wares and other articles</i> Articles of jewellery and parts thereof, of precious metal or rolled precious metal	20 545

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
50 (cont'd)	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	
	71.14	Other articles of precious metal or rolled precious metal	
	71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	
	71.16	Imitation jewellery	
51	91.09 A	<i>Clocks and watches and parts thereof</i> Watch cases and parts of watch cases, including blanks thereof, of gold or platinum, whether or not incorporating pearls or precious or semi-precious stones	156
	ex 91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof, of gold or platinum, whether or not incorporating pearls or precious or semi-precious stones	
52	ex 73.23	<i>Containers, of iron or steel</i> Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods, excluding boxes and other containers of iron or steel used for commercial packing and put up ready for direct usage and not bent (of a total capacity of between 0.5 and 10 litres inclusive)	6 639
53	73.36	<i>Stoves, ranges, cookers, etc.</i> Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	42 471
54	ex 73.40 C	<i>Other articles of iron or steel</i> Other articles of iron or steel, excluding semi-finished articles of cast iron	71 691
55	74.19 D	<i>Articles of copper</i> Boxes and cases for powder, cosmetics, sweets, tobacco and the like, of copper	5 955
	74.19 E	Other articles of copper	
56	ex 76.15	<i>Articles of aluminium</i> Aluminium coffee-pots for domestic use	33 159
	76.16 B	Other articles of aluminium	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
57	78.01	<i>Unwrought lead and articles thereof</i> Unwrought lead (including argentiferous lead); lead waste and scrap	28 171
	78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	
	78.03	Wrought plates, sheets and strip, of lead	
	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 per sq m; lead powders and flakes	
	78.05	Tubes and pipes and blanks thereof, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	
	78.06	Other articles of lead	
	58	81.04 A-1	
81.04 F-1		Unwrought uranium and unwrought thorium	
81.04 F-2		Waste and scrap of uranium and thorium	
59	ex 82.03	<i>Hand tools for industry</i> Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps, excluding anti-spark tools of copper	56 358
	82.04	Hand tools, including mounted glazier's diamonds, not falling within any other heading of Chapter 82; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated)	
60	ex 82.02	<i>Saws and blades</i> Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades), excluding cutting chains for electric saws	22 822
	ex 82.06	Knives and cutting blades, for machines or for mechanical appliances, excluding cutting blades for industrial machines	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
61	82.09	<i>Cutlery, spoons and forks, of iron or steel</i> Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06	26 756
	82.10	Knife blades	
	ex 82.11	Razors and razor blades (including razor blade blanks, whether or not in strips); metal parts of safety razors, excluding blades and parts for electric razors	
	82.14	Spoons, forks, fish-eaters, butterknives, ladles and similar kitchen or tableware	
62		<i>Marine and land engines, components and parts for the manufacture thereof</i>	559 392
	ex 84.06 B-2-b	Other spark-ignition engines, each weighing more than 15 kg but not more than 100 kg, excluding outboard motors	
	ex 84.06 B-2-c	Other spark-ignition engines, each weighing more than 100 kg, but not more than 300 kg, excluding outboard motors	
	84.06 B-2-d	Other spark-ignition engines, each weighing more than 300 kg	
	ex 84.06 C-1	Other internal combustion compression-ignition engines, each weighing not more than 2 000 kg, excluding outboard motors	
	ex 84.06 D-2	Other components and parts, including fuel-nozzles, fuel-nozzle holders and carburettors, excluding those for liberalized motors and replacement motors	
63	ex 84.10 F-2	<i>Motor pumps and motor compressors</i> Motor pumps other than turbo-pumps and motor compressors, excluding those with liberalized motors	113 781
	ex 84.11 D-2	Other motor pumps and motor compressors, excluding those with liberalized motors	
64	ex 84.15 A	<i>Refrigerators with a capacity not exceeding 250 l</i> Domestic refrigerators, weighing not more than 200 kg, including refrigerating equipment and separate cabinets therefor, of a refrigeration capacity not exceeding 250 l; refrigeration equipment of a weight not exceeding 50 kg	40 840

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
65	84.41 A-1	<i>Sewing machines, components and parts thereof</i> Domestic sewing machines and heads therefor	3 079
	ex 84.41 C	Other parts for sewing machines, including furniture specially designed for sewing machines, and parts thereof, excluding replacement parts	
66	85.15 A	<i>Radio and television reception apparatus</i> Complete domestic receivers, with or without cabinets or cases	158 117
67	ex 85.15 B	<i>Transmitters and transmitter receivers</i> Transmitters and transmitter-receivers, including receivers of other than domestic type, and auxiliary and additional components thereof, excluding television cameras	126 983
68	ex 85.15 E	<i>Parts for the manufacture of electric radio-telegraphic, radiotelephonic and television apparatus</i> Components and parts, including separate cabinets, for the manufacture of electric radiotelegraphic, radiotelephonic and television apparatus, excluding replacement parts	80 723
	ex 85.24 C	Carbons for cinematograph projectors	
	ex 85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of Chapter 85, other than those intended for liberalized machines and apparatus	
69	87.02 B-2	<i>Vehicles specially designed for the transport of earth, rock and minerals</i> Vehicles specially designed for the transport of earth, rock and minerals, equipped with a grab appropriate for this work, and with discharge facilities	202 230
70	87.01 A	<i>Tractors and parts thereof</i> Wheeled tractors	446 042
	87.01 B-2	Tracked tractors, with a cylinder capacity of more than 6 000 m <sup>3</sup>	
	ex 87.06	Parts for the manufacture of tractors	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
71	ex 87.02 A	<i>Passenger motor vehicles</i> Motor vehicles for the transport of persons, or dual-purpose vehicles (including sports vehicles), excluding trolleybuses without engines	742 579
72	ex 87.06	<i>Components and parts of passenger motor vehicles</i> Components and parts of passenger vehicles, excluding replacement parts	469 705
73	87.01 C	<i>Industrial motor vehicles, components and parts thereof</i> Road tractors for articulated lorries	683 567
	87.02 B-1	Lorries specially designed for the transport of highly radioactive materials	
	87.02 B-3	Other motor vehicles for the transport of goods, including chassis fitted with a driver's cab	
	87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No 87.02	
	ex 87.06	Components and parts of industrial motor vehicles, excluding replacement parts	
74	87.04	<i>Chassis and bodies of motor vehicles</i> Chassis fitted with engines, for the motor vehicles falling within heading No 87.01, 87.02 or 87.03	15 413
	87.05	Bodies (including cabs), for the motor vehicles falling within heading No 87.01, 87.02 or 87.03	
75	ex 87.14	<i>Other vehicles (including trailers), not mechanically propelled, components and parts thereof</i> Other vehicles (including trailers), not mechanically propelled, components and parts thereof, excluding replacement parts	19 114
76	89.01	<i>Ships, boats and other floating structures</i> Ships, boats and other vessels, not falling within any other heading of Chapter 89	25 278
	89.02	Tugs	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
76 <i>(cont'd)</i>	89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks	
	89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	
77		<i>Gramophones, dictating machines and other sound recorders and reproducers</i>	83 712
	92.11 C	Magnetophones for the magnetic recording and reproduction of sound	
	92.11 D	Television image and sound recorders and reproducers, magnetic	
	92.11 E	Other gramophones, dictating machines and other sound recorders and reproducers, not elsewhere specified or included	
78		<i>Matrices for the production of records, components and parts thereof falling within Quota No 77</i>	36 794
	92.12 B-2	Other gramophone records and other sound recordings, recorded	
	92.13	Other components and parts and accessories of apparatus falling within heading No 92.11	
79		<i>Arms</i>	41 166
	93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	
	93.02	Revolvers and pistols, being firearms	
	93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	
	93.04	Other firearms, including Very-light pistols, pistols and revolvers for firing blank ammunition only, linethrowing guns and the like	
	93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	
	93.06	Components and parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms	
80		<i>Ammunition</i>	21 370
	93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, components and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
81	ex 96.01	<i>Brooms, brushes, feather dusters, powder-puffs and sieves</i> Brooms and brushes, consisting of materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles, of artificial plastic materials	3 102
	ex 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, of artificial plastic materials	
	ex 96.03	Prepared knots and tufts for broom or brush making, of artificial plastic materials	
	ex 96.04	Feather dusters, of artificial plastic materials	
	ex 96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of artificial plastic materials	
	ex 96.06	Hand sieves and hand riddles, of artificial plastic materials	
82	97.01	<i>Toys</i> Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	37 306
	97.02	Dolls	
	97.03	Other toys; working models of a kind used for recreational purposes	
83	97.04	<i>Games and equipment for parlour, table and funfair games</i> Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites)	5 789
	97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas-tree decorations and similar articles for Christmas festivities (for example, artificial Christmas-trees, Christmas stockings, imitation yule-logs, Nativity scenes and figures therefor)	
	97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	
84	98.01 A-2-b	<i>Miscellaneous manufactured articles</i> Buttons, including blanks and parts thereof, of artificial plastic materials	1 840
	98.01 A-2-d	Buttons, including blanks and parts thereof, of other materials	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
84 (cont'd)	98.01 B	Cuff-links and the like	
	98.12 A	Combs, hair-slides and the like, of celluloid	
	98.12 B	Combs, hair-slides and the like, of other artificial plastic materials, of rubber or of ebonite	
	98.13	Corset busks and similar supports for articles of apparel or clothing accessories	

## PROTOCOL

### on the definition of the concept of 'originating products' and on methods of administrative cooperation

#### Title I

### PROVISIONS ON THE DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

#### *Article 1*

For the purpose of the Agreement between the European Economic Community and Spain, the following shall be considered as:

1. Products originating in the Community subject to their having been, within the meaning of Article 5, transported direct to Spain:
  - (a) products wholly obtained or produced in the Member States;
  - (b) products obtained or produced in the Member States in the manufacture of which products other than those referred to in (a) have been used, if those products have been sufficiently worked or processed within the meaning of Article 3. This condition does not apply to products originating in Spain within the meaning of this Protocol;
2. Products originating in Spain subject to their having been, within the meaning of Article 5, transported direct to the importing Member State:
  - (a) products wholly obtained or produced in Spain;
  - (b) products obtained or produced in Spain, in the manufacture of which products other than those referred to in (a) have been used, if those products have been sufficiently worked or processed within the meaning of Article 3. This condition does not apply to products originating in the Community within the meaning of this Protocol.

This Protocol shall for the time being not apply to the products specified in List C.

#### *Article 2*

For the purposes of Article 1 (1) (a) and (2) (a) the following shall be considered as 'wholly obtained or produced', either in the Member States or in Spain:

- (a) mineral products extracted from the ground thereof;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products derived from live animals raised therein;
- (e) products of hunting and fishing carried on therein;
- (f) marine products taken from the sea by their ships
- (g) waste and scrap derived from manufacturing processes and used articles, fit only for the recovery of raw materials, if they were collected therein;
- (h) goods derived exclusively from the animals or products referred to in subparagraphs (a) to (g) or from their derivatives.

### *Article 3*

For the purposes of Article 1 (1) (b) and (2) (b), 'sufficiently worked or processed' means:

- (a) subjected to working or processing as result of which the goods so manufactured are classified under a different tariff heading from that of any of the constituents, with the exception, however, of those goods specified in List A to which the special provisions of that list apply;
- (b) subjected to the working or processing specified in List B

'Tariff heading' means a heading of the Brussels Nomenclature for the Classification of Goods in Customs Tariffs.

### *Article 4*

Where Lists A and B, referred to in Article 3, provide that goods manufactured in a Member State or in Spain may be considered as originating therein only if the value of the products used in their manufacture does not exceed a given percentage of the value of the goods so manufactured, the values for determining this percentage shall be as follows:

- on the one hand,
  - for products the importation of which can be proved: their value for customs purposes at the time of importation;
  - for products of undetermined origin: the first verifiable price paid

for those products in the territory of the State where manufacture takes place;

— on the other hand,

The ex-factory price of the goods manufactured, less internal charges refunded or to be refunded on exportation.

#### Article 5

The following shall be considered as transported direct from the exporting Member State to Spain, or from Spain to the importing Member State:

- (a) products transported without passing through territories other than those of the Contracting Parties;
- (b) products transported through territories other than those of the Contracting Parties or with transshipment in such territories provided that carriage through or transshipment in such territories is covered by a single transport document made out in a Member State or in Spain;
- (c) products which, without being covered by a single transport document made out in a Member State or in Spain, carried through territories other than those of the Contracting Parties, provided that carriage through those territories is justified for geographical reasons and that the conditions laid down in Explanatory Note 6 are satisfied.

Transshipment in ports situated in territories other than those of the Contracting Parties, when this transshipment is attributable to *force majeure* or events at sea, shall not be considered as interruptions of direct transport.

#### Title II

### PROVISIONS ON THE ORGANIZATION OF METHODS OF ADMINISTRATIVE COOPERATION

#### Article 6

Originating products within the meaning of this Protocol shall be accepted in the importing Member State or in Spain as coming under

the Agreement on production of a movement certificate AE1 endorsed by the customs authorities of Spain or the Member State.

However, products sent in postal packets (including parcels), provided each packet contains only 'originating products' of a value not exceeding 1 000 units of account shall be accepted in Spain or in the Member State as coming under the Agreement, on production of form AE2.

#### *Article 7*

Movement certificate AE1 shall be endorsed only upon written application by the exporter made out on the form prescribed for this purpose.

#### *Article 8*

Movement certificate AE1 shall be endorsed by the customs authorities of the exporting State at the time of exportation of the goods to which it relates. It shall be made available to the exporter as soon as exportation has been actually effected or ensured.

Exceptionally, movement certificate AE1 may be endorsed after exportation of the goods to which it relates if, through error or inadvertent omission, it was not produced at the time of exportation. In that case a special note shall be added explaining the circumstances in which it was endorsed.

Movement certificate AE1 may be endorsed only where it can serve as documentary evidence for the application of the preferential treatment provided for by the Agreement.

#### *Article 9*

Movement certificate AE1 must be submitted to the customs office of the importing State where the goods are presented within two months of the date of endorsement by the customs authorities of the exporting State.

### *Article 10*

Movement certificate AE1 shall be made out in the form shown in the Annex to this Protocol. It shall be in one of the official languages of the European Economic Community and shall comply with the internal laws of the exporting country. It shall be typed or handwritten; if the latter, it shall be in ink in block letters.

The size of the certificate shall be 21 × 29·7 cm. The paper used shall be sized writing paper containing no mechanical pulp, and weighing not less than 64 g per sq m; if air mail paper is used, the weight shall be between 25 and 30 g per sq m. It shall have a printed green guilloche pattern background such as to reveal any falsification by mechanical or chemical means.

A band consisting of three blue stripes, each 3 mm wide, shall be printed diagonally across the front of each certificate from the lower left to the top right corner.

The Member States and Spain may themselves print the certificates or may entrust the work to printers authorized by them. In the latter case reference to that authorization must appear on each form. Each certificate must bear the distinguishing mark of the authorized printers and an identifying serial number.

### *Article 11*

The movement certificate shall be submitted to the customs authorities of the importing State in accordance with its procedural requirements. Those authorities shall have the right to require a translation of it. They may require the import declaration to be supplemented by a statement by the importer that the goods satisfy the conditions required by the Agreement.

### *Article 12*

Form AE2, a specimen of which is annexed to this Protocol, shall be completed by the exporter. It shall be in one of the official languages of the European Economic Community and shall comply with the internal

laws of the exporting country. It shall be typed or handwritten; if the latter, it shall be in ink in block letters.

Form AE2 shall consist of two parts, each measuring 21 × 14·8 cm. The paper used shall be white sized writing paper containing no mechanical pulp, and weighing not less than 64 g per sq m. A band consisting of three blue stripes, each 3 mm wide, shall be printed diagonally across the front of each part from the lower left to the top right corner.

Form AE2 may be perforated by machine so that the two parts may be detached, as also the label which is to be affixed to the consignment. The reverse of that part may be gummed.

The Member States and Spain may themselves print the forms or may entrust the work to printers authorized by them. In the latter case reference to that authorization must appear on each form. Each part must bear the distinguishing mark of the authorized printers and an identifying serial number.

### *Article 13*

A form AE2 shall be made out for each postal packet. After completing and signing both parts the exporter shall place his declaration (part 1) inside the packet and affix the label from part 2 of form AE2 to the outer wrapping.

These provisions shall not exempt exporters from compliance with the other formalities laid down by customs or postal regulations.

### *Article 14*

Unless improper use is suspected, the customs authorities of the Member State or of Spain shall apply the provisions of the Agreement to the goods contained in a packet bearing a label AE2.

In order to make a random check or where an irregularity is suspected, the customs authorities of the Member State or of Spain may request verification by the customs authorities of Spain or of the Member

States, sending them for that purpose part 1 of form AE2 which was enclosed in the packet, and they may await the results of that verification before applying the provisions of the Agreement. In such cases the goods may be released to the importer subject to such safeguards as may be considered necessary.

#### *Article 15*

1. The Member States and Spain shall, without requiring the production of movement certificate AE1 or the completion of a form AE2, apply the provisions of the Agreement to goods imported in small packets addressed to individuals or contained in the personal luggage of travellers, if these goods serve no commercial purpose and they are declared to comply with the conditions required for the application of these provisions and the accuracy of this declaration is not in doubt.

2. Imports shall be considered as serving no commercial purpose if they are occasional and consist exclusively of goods for the personal or family use of the addressees or travellers; the nature or quantity of such goods must not be such as might indicate that they are being imported for commercial reasons. Furthermore, the total value of these goods must not exceed 60 units of account for small packets or 200 units of account for the contents of the personal luggage of travellers.

#### *Article 16*

The Member States and Spain shall afford each other assistance through their respective customs authorities in verifying the authenticity and accuracy of movement certificates AE1 and of the exporter's declaration on forms AE2, in order to ensure that this Title is properly applied.

The Joint Committee shall make such recommendations as are necessary for the application of this Protocol, and in particular of this Title, so that methods of administrative cooperation may be applied in good time in the Member States and in Spain.

### Title III

## FINAL PROVISIONS

#### *Article 17*

The Member States and Spain shall take all necessary measures to ensure that movement certificates AE1 can be submitted, in accordance with Article 11, from the date of the entry into force of the Agreement.

#### *Article 18*

Spain, the Member States and the Community shall, each for its part, take the measures necessary for the implementation of this Protocol.

#### *Article 19*

The Explanatory Notes, Lists A, B and C, the specimen movement certificate AE1 and the specimen form AE2 shall form an integral part of this Protocol.

#### *Article 20*

The provisions of the Agreement may be applied to goods which comply with the provisions of Title I and which, on the date of the entry into force of the Agreement, are either in transit, or are in a Member State or in Spain in temporary storage, in bonded warehouses or in free zones, subject to the production, to the customs authorities of the importing country within two months from that date, of a certificate AE1 endorsed retrospectively by the competent authorities of the exporting State, together with documents showing that the goods have been transported direct.

## Explanatory notes

### *Note 1* — to Article 1:

The expression 'in the Member States' or 'in Spain' shall also cover territorial waters and ships operating on the high seas, including 'factory ships', on board which fishery catches are processed or prepared, provided that they satisfy the conditions set out in Explanatory Note 4.

### *Note 2* — to Article 1:

For the purpose of determining whether goods originate in the Community or in Spain, the question whether the fuel and power, equipment, machinery and tools used in manufacturing those goods originated in a third State shall be irrelevant.

### *Note 3* — to Article 1:

Packaging shall be considered as forming an integral part of the products which it contains. Nevertheless, this provision shall not apply to packaging which is not of the usual type for the product packed and which has a lasting utility value of its own apart from its nature as packaging.

### *Note 4* — to Article 2(f):

The expression 'their ships' shall apply only in respect of ships:

- which are registered or recorded in a Member State or in Spain,
- which fly the flag of a Member State or of Spain,
- which are owned at least as to half by nationals of the Member States or of Spain or by a company or firm whose head office is situated in one of those States and of which the manager or managers, the chairman of the board of directors or of the supervisory board and the majority of the members of these boards are nationals of the Member States or of Spain and of which, whether or not it is with limited liability, at least half the capital is owned by those States, by bodies governed by public law or by nationals of those States,
- whose officers are all nationals of the Member States or of Spain,
- of which at least 75% of the crew is composed of nationals of the Member States or of Spain.

*Note 5* — to Article 4:

'Ex-factory price' means the price paid to the manufacturer by whom the goods have been sufficiently worked or processed. Where such working or processing has been done successively by two or more manufacturers, the price shall be that paid to the last manufacturer.

*Note 6* — to Article 5 (c):

1. For the application of Article 5 (c), the carriage of goods, traded between the Member States and Spain, through territories other than those of the Contracting Parties, shall be justified for geographical reasons when such carriage is occasioned by the need to load or unload goods at the Portuguese ports of Lisbon or Oporto.
2. While passing through territories other than those of the Contracting Parties, products originating in a Member State or in Spain shall:
  - remain under the supervision of the customs authorities of the country of transit and may not be put into free circulation there,
  - undergo, while in transit, only such forms of handling as are needed to prevent their deterioration.

Proof that these conditions are satisfied shall be furnished by the production to the customs authorities of the country of destination of a certificate issued by the customs authorities of the country of transit and containing:

- an exact description of the goods,
- the date of loading or unloading of the goods and the names of the ships,
- a certified statement of the conditions under which transit took place or, failing that, any other document accepted as conclusive by the country of destination.

*Note 7* — to Article 8:

A provisional movement certificate AE1 may be issued for goods exported from Spain under the terms of Article 5 (c) where the final

destination is not known at the time they leave Spain. This shall later be replaced by a final movement certificate AE1 or, where consignments are divided before loading, by several such certificates, where proof is furnished to the customs authorities which issued the first certificate that the goods have been dispatched to a Member State.

The provisional certificate must be made out on the form prescribed by Article 10. Under the heading 'remarks' the word 'PROVISIONAL' shall be entered in red ink, in block letters.

*Note 8* — to Article 8:

Where a movement certificate AE1 relates to products originally imported from a Member State or from Spain and later re-exported in the same state, the new certificates issued by the re-exporting State must show the State in which the first movement certificate was issued.

*Note 9* — to Article 13:

After having completed form AE2, the exporter shall enter 'AE2' followed by the serial number of the form used, either on the green C1 label or on the C2 or C2M declaration, or in the section 'Remarks' of customs declarations CP3 or CP3M.

## LIST A

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

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
All CCT heading Nos	All products	<ol style="list-style-type: none"> <li>1. Operations intended to prevent deterioration of goods during carriage and storage (ventilation, spreading out, drying, chilling, placing in brine, in sulphur water or in other solutions, removal of damaged parts, and like operations)</li> <li>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</li> <li>3. a) Changes of packings, dividing up and assembling of parcels b) Placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple market preparation operations</li> <li>4. Affixing of marks, labels, and other like distinguishing signs on the</li> </ol>	

		<p>7. Simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not satisfy the conditions laid down by the Joint Committee to be considered as originating either in the Community or in Spain</p> <p>6. Assembly of parts of articles in order to constitute a complete article</p> <p>7. A combination of two or more operations referred to in items 1 to 6 above</p> <p>8. Slaughtering of animals</p>
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, 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, 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 headings 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

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
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 headings Nos 08.01 to 08.09	
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	
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	

11.07	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 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
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, but not including chinawood and oiticica oils; wax and japan wax; also not including oils for technical or industrial uses other than the manufacture of edible foodstuffs	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
16.04	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 products
17.04	Sugar confectionery, not containing cocoa	Manufacture from other products of Chapter 17

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	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 cocoa in the bean 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 any product	
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from any product	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	Manufacture from any product	
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 and fruit, 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	
ex 21.01	Roasted chicory and extracts thereof	Manufacture from chicory roots, fresh or dried	
ex 22.06	Vermouths	Manufacture from products of head-	

	denatured, 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	
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	Manufacture from any product	
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 and cheroots, smoking tobacco		Manufacture in which at least 70% by quantity of the products of heading No 24.01 are 'originating products'
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; red lead and orange lead	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 No 28.28 or 28.42	
ex 28.30	Lithium chloride	Any manufacture from products of heading No 28.28 or 28.42	
ex 28.33	Bromides	Any manufacture from products of heading No 28.01 or 28.13	

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
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	
ex 29.02	Organic bromides	Any manufacture from products of heading No 28.01 or 28.13	
ex 29.02	Trichlorodi-(chlorophenyl)-ethane		Processing of ethanol into chloral and condensation of chloral with monochlorobenzene
ex 29.35	Pyridine; alphapicoline; betapicoline; gammapicoline		Processing of acetylene into acetaldehyde and processing of acetaldehyde into pyridine or picoline
ex 29.35	Vinylpyridine		Processing of acetaldehyde into picoline and processing of picoline into vinylpyridine
ex 29.38	Nicotinic acid (Vitamin PP)		Processing of acetaldehyde into betapicoline and processing of betapicoline into nicotinic acid
ex 30.03	Medicaments (including veterinary medicaments) containing antibiotics	Any manufacture from antibiotics of heading No 29.44	
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 constituent products does not exceed 50% of the value of the manufactured product
32.06	Colour lakes	Any manufacture from antibiotics of heading No 32.04 or 32.05	
32.07	Other colouring matter; inorganic products of a kind used as lumino-phores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white	

35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	Manufacture from any product	
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 constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured product
38.15	Prepared rubber accelerators		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured products

CCT heading No	Products manufactured	Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
	Description		
38.18	Composite solvents and thinners for varnishes and similar products		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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"> <li>— Fusel oil and dippel's oil;</li> <li>— Naphthenic acids and their water-insoluble salts; esters of naphthenic acids</li> <li>— Sulphonaphthenic acids and their water-insoluble salts; esters of sulphonaphthenic acids;</li> <li>— Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts;</li> <li>— Mixed alkylenes,</li> <li>— Mixed alkylbenzenes or mixed alkylnaphthalenes,</li> <li>— Ion exchangers,</li> <li>— Catalysts,</li> <li>— Getters for vacuum tubes,</li> <li>— Refractory cements, or mortars and similar preparations,</li> </ul>		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product

	<ul style="list-style-type: none"> <li>— Alkaline iron oxide for the purification of gas,</li> <li>— Carbon (excluding artificial graphite of heading No ex 38.01) in metallographite or other compounds, in the form of small plates, bars, other semi-manufactures</li> </ul>		
ex 39.02	Polymers	Manufacture from monomers of Chapter 29	
39.07	Articles of materials of the kinds described in headings 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 crêpe 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 constituent products does not exceed 50% of the value of the manufactured product
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No 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 No 41.06, 41.07 or 41.08	Tanning of raw hides and skins of heading No 41.01	

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
41.04	Goat and kidskin leather, except leather falling within heading No 41.06, 41.07 or 41.08	Tanning of raw hides and skins of heading No 41.01	Varnishing or metallizing of hide, skins and leather of headings Nos 41.02 to 41.07 (other than leather of Indian cross-bred 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 leather used does not exceed 50% of the value of the manufactured product
41.05	Other kinds of leather, except leather falling within heading No 41.06, 41.07 or 41.08	Tanning of raw hides and skins of heading No 41.01	
41.08	Patent leather and imitation patent leather; metallized leather		
43.03	Articles of furskin	Making up of furskin in plates, crosses and similar forms (heading No ex 43.02)	
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings		Manufacture from boards not to size
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 constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured 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
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 No 51.01 or 51.02	Manufacture from chemical products or textile pulp
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	Manufacture from 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 wool not carded or combed
53.08	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	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, not prepared
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 No 05.03 or 53.01 to 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
54.04	Flax or ramie yarn, put up for retail sale	Manufacture from products of heading No 54.01 or 54.02
54.05	Woven fabrics of flax or of ramie	Manufacture from products of heading No 54.01 or 54.02
55.06	Cotton yarn, put up for retail sale	Manufacture from products of heading No 55.01 or 55.03

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
55.07	Cotton gauze		Manufacture from products of heading No 55.01, 55.03 or 55.04
55.08	Terry towelling and similar terry fabrics, of cotton		Manufacture from products of heading No 55.01, 55.03 or 55.04
55.09	Other woven fabrics of cotton		Manufacture from products of heading No 55.01, 55.03 or 55.04
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)		Manufacture from chemical products or textile pulp
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of heading Nos 56.01 to 56.03
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 No 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, 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	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)	Manufacture from products 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
58.05	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 products 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
58.06	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, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04 or 56.01 to 56.03
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, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04 or 56.01 to 56.03
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	Manufacture from products of heading No 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04 or 56.01 to 56.03
59.04	Twine, cordage, ropes and cables, plaited or not	Manufacture either from natural fibres or from chemical products or textile pulp
59.05	Nets and netting made of twine, cordage or rope, and made up of fishing nets of yarn, twine, cordage or rope	Manufacture either from natural fibres or from chemical products or textile pulp
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

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
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 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 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 hosepiping 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

59.17	Textile fabrics and textile articles, of of a kind commonly used in machinery or plant	Manufacture from products 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
Chapter 60	Knitted and crocheted goods: — Man-made fibres (continuous or discontinuous) — Other	Manufacture from products of heading Nos 56.01 to 56.03, from chemical products or textile pulp Manufacture from carded or combed natural fibres
61.01	Men's and boys' outer garments	Manufacture from yarn or unbleached textile fabrics
61.02	Women's, girls' and infants' outer garments	Manufacture from yarn or unbleached textile fabrics
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs	Manufacture from yarn or unbleached textile fabrics
61.04	Women's, girls' and infants' under garments	Manufacture from yarn or unbleached textile fabrics
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, flounces, yokes and similar accessories and trimmings for women's and girls' garments	Manufacture from yarn
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
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods	Manufacture from yarn

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, mufflers, 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
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, sunblinds, 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 constituent products does not exceed 40% of the value of the manufactured product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies (e.g. uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	
ex 64.02	Footwear with outer soles of leather or composition leather, with leather uppers; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material with leather uppers	Manufacture from assemblies (e.g. uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	

ex 64.02	Footwear with outer soles of leather or composition leather, other than with leather uppers; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material, other than with leather uppers	Manufacture from assemblies (e.g. uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	
64.03	Footwear with outer soles of wood or cork	Manufacture from assemblies (e.g. uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	
64.04	Footwear with outer soles of other materials	Manufacture from assemblies (e.g. uppers affixed to inner soles or to other bottom parts and 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 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 lined or trimmed		Manufacture from yarn
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
ex 68.04 ex 68.05 ex 68.06	Articles of artificial abrasives with a basis of silicon carbide	Any manufacture from silicon carbide (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 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 manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met	
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 constituent products does not exceed 50% of the value of the manufactured 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)			
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Cutting without rolling of iron or steel coils of heading No 73.08		
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Cutting without rolling of iron or steel 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 constituent products does not exceed 50% of the value of the manufactured product
74.04	Wrought plates, sheets and strip, of copper			Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
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 constituent products does not exceed 50% of the value of the manufactured product
74.06	Copper powders and flakes			Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product

74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.09	Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured product
74.12	Expanded metal, of copper	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.13	Chain and parts thereof, of copper	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
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 constituent products does not exceed 50% of the value of the manufactured product

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
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 constituent products does not exceed 50% of the value of the manufactured product
74.16	Springs, of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured product
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 constituent products does not exceed 50% of the value of the manufactured product
74.19	Other articles of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
75.02	Wrought bars, rods, angles, shapes, and sections, of nickel; nickel wire		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product

75.04	Tubes and pipes and blanks thereof, 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 constituent products does not exceed 50% of the value of the manufactured product
75.05	Electroplating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
75.06	Other articles of nickel	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.03	Wrought plates, sheets and strip, of aluminium	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured product
76.05	Aluminium powders and flakes	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.06	Tubes and pipes and blanks thereof, of aluminium; hollow bars of aluminium	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
76.08	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		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.09	Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured product
76.11	Containers of aluminium, per compressed or liquified gas		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured product

76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.14	Expanded metal, of aluminium	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured product
76.16	Other articles of aluminium	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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; hollow bars of magnesium	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
77.03	Other articles of magnesium	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
78.03	Wrought plates, sheets and strip, of lead	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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 per sq m; lead powders and flakes	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
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), of lead		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
78.06	Other articles of lead		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured product
79.05	Gutters, roof cappings, skylight frames and other fabricated building components, of zinc		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
79.06	Other articles of zinc		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product

80.03	Wrought plates, sheets and strip, of tin, of a weight exceeding 1 kg per sq m	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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 per sq m; tin powders and flakes	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured 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 components and parts does not exceed 40% of the value of the manufactured product
82.06	Knives and cutting blades, for machines or for mechanical appliances	Assembly in which the value of the components and parts does not exceed 40% of the value of the manufactured product
ex Chapter 84	Boilers, machinery and mechanical appliances; parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) of heading No 84.15 and excluding sewing machines and furniture specially designed for sewing machines of heading No ex 84.41	Assembly in which the value of the components and parts does not exceed 40% of the value of the manufactured product

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
84.15	Refrigerators and refrigerating equipment (electrical and other)		Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that at least 50% by value of the components and parts (1) are 'originating products'
ex 84.41	Sewing machines; furniture specially designed for sewing machines		Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that: <ul style="list-style-type: none"> <li>— at least 50% by value of the components and parts (1) for the assembly of the head (motor excluded) are 'originating products' and</li> <li>— the thread tension, crochet and zigzag mechanisms are 'originating products'</li> </ul>
ex Chapter 85	Electrical machinery and equipment; parts thereof, excluding products of heading Nos 85.14 and 85.15		Assembly in which the value of the components and parts does not exceed 40% of the value of the manufactured product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that:

		<ul style="list-style-type: none"> <li>— at least 50% by value of the components and parts (1) are 'originating products' and</li> <li>— all the transistors are 'originating products'</li> </ul>
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	Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that at least 50% by value of the components and parts (1) 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 components and parts does not exceed 40% of the value of the manufactured product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stocks, and parts thereof excluding products of heading No 87.09	Assembly in which the value of the components and parts does not exceed 40% of the value of the manufactured product
87.09	Motor-cycles, autocycles and cycles fitted with an auxiliary motor, with or without sidecars; sidecars of all kinds	Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that at least 50% by value of the components and parts (1) are 'originating products'

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

- (a) in respect of 'originating' components and parts, the first verifiable price which was paid for them, or which would be paid in case of sale, in the territory of the State where assembly is carried out;
- (b) in respect of other components and parts, the provision of Article 4 of this Protocol on:
  - the value of imported products,
  - the value of products of undetermined origin.

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, except products of heading Nos 90.05, 90.07, 90.08, 90.12 and 90.26		Assembly in which the value of the components and parts does not exceed 40% of the value of the manufactured product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that at least 50% by value of the components and parts (1) are 'originating products'
90.07	Photographic cameras; photographic flashlight apparatus		Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that at least 50% by value of the components and parts (1) are 'originating products'
90.08	Cinematograph cameras, projectors, sound recorders and sound reproducers; any combination of these articles		Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that at least 50% by value of the components and parts (1) 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' components and parts does not exceed 40% of the value of the manufactured product, provided that at least 50% by value of the components and parts (1) are 'originating products'
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor		Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that at least 50% by value of the components and parts (1) 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 components and parts does not exceed 40% of the value of the manufactured product
91.04	Other clocks		Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that at least 50% by value of the components and parts (1) are 'originating products'

- (1) In determining the value of components and parts, the following must be taken into account:
- (a) in respect of 'originating' components and parts, the first verifiable price which was paid for them, or which would be paid in case of sale, in the territory of the State where assembly is carried out;
  - (b) in respect of other components and parts, Article 4 of this Protocol on:
    - the value of imported products,
    - the value of products of undetermined origin.

	Products manufactured	Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
91.08	Clock movements, assembled		Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that at least 50% by value of the components and parts (1) 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 components and parts does not exceed 40% of the value of the manufactured product
92.11	Gramophones, dictating machines and other sound recorders, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic		<p>Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that:</p> <ul style="list-style-type: none"> <li>— at least 50% of the components and parts (1) are 'originating products' and</li> <li>— all the transistors are 'originating products'</li> </ul>
ex 93.07	Lead shot prepared for sporting ammunition		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured product

97.03	Other toys; working models of a kind used for recreational purposes	Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured 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 constituent products does not exceed 50% of the value of the manufactured 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 components and parts, the following must be taken into account:
- (a) in respect of 'originating' components and parts, the first verifiable price which was paid for them, or which would be paid in case of sale, in the territory of the State where assembly is carried out;
  - (b) in respect of other components and parts, Article 4 of this Protocol on:
    - the value of imported products,
    - 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 product' on the products undergoing such operations

Products manufactured		Working or processing which confers the status of 'originating product'
CCT heading No	Description	
ex 15.10 ex 21.03 ex 22.09	Fatty alcohols Prepared mustard Whisky of an alcoholic strength of less than 50°	Incorporation of 'non-originating' components and parts in machinery, mechanical appliances, etc. of Chapters 84 to 92 does not make such products lose their status of 'originating product', provided that the value of these components and parts does not exceed 5% of the value of the manufactured product Manufacture from fatty acids Manufacture from mustard flour Manufacture from alcohol attained exclusively from distilling cereals and in which the value of the constituent 'non-originating products' does not exceed 15% of the value of the manufactured product
ex 25.09	Earth colours, calcined or powdered	Crushing and calcinations or powdering of earth colours
ex 25.15	Marble not further worked than squared by sawing, of a thickness of 25 cm or less	Sawing into slabs or sections, polishing, grinding and cleaning of marble, of a thickness greater than 25 cm, including marble not further worked than roughly split, roughly squared, or squared by sawing
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, of a thickness of 25 cm or less, not further worked than roughly squared by sawing	Sawing of granite, porphyry, basalt, sandstone and other monumental and building stone, of a thickness greater than 25 cm, including such stone not further worked than roughly split, roughly squared by sawing
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	Detraperation of essential oils other than of citrus fruit
ex 38.05 ex 38.07	Refined tall oil Sulphate turpentine purified	Refining of crude tall oil Purification comprising distillation and refining of crude sulphate turpentine

ex 40.01	Plates of crêpe rubber for soles	Lamination of crêpe 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
ex 41.03	Retanned leather of Indian cross-bred sheep	Retanning of Indian cross-bred sheepskin leather not further prepared than tanned
ex 41.04	Retanned Indian goat or kidskin leather	Retanning of Indian goat or kidskin leather not further prepared than tanned
ex 43.02	Furskins, assembled	Bleaching, dyeing, dressing and cutting of tanned or dressed furskins
ex 50.09	Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47.5% of the value of the manufactured product
ex 50.10		
ex 51.04		
ex 53.11		
ex 53.12		
ex 53.13		
ex 54.05		
ex 55.07		
ex 55.08	Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate
ex 56.07	Articles of asbestos; articles 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 68.03	Articles of mica, including bonded mica splittings on a support of paper or fabric	Manufacture of articles of mica
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 manufactured product
ex 70.13	Cut 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	Cutting of glassware the value of which does not exceed 50% of the value of the manufactured 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 or semi-precious stones

Products manufactured		Working or processing which confers the status of 'originating product'
CCT heading No	Description	
ex 71.03	Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked synthetic or reconstructed precious or semi-precious stones
ex 71.05	Silver, 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
73.15	Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14	Manufacture from alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14 involving the conversion from one of the under-mentioned categories to another: <ol style="list-style-type: none"> <li>1. Ingots, blooms, billets, slabs and sheet bars</li> <li>2. Roughly forged pieces</li> <li>3. Coils for re-rolling; universal plates</li> <li>4. Bars and rods (including wire rods and hollow mining drill steel) and angles, shapes and sections</li> <li>5. Hoop and strip</li> </ol>

ex 74.01	Unrefined copper (blister copper and other)	6. Sheets and plates
ex 74.01	Refined copper	7. Wire, whether or not coated, but not insulated Smelting of copper matte 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 falling within 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, and articles of beryllium	Rolling, drawing or grinding of unwrought beryllium, the value of which does not exceed 50% of the value of the manufactured product
ex 81.01	Tungsten, wrought, and articles thereof	Manufacture from unwrought tungsten, the value of which does not exceed 50% of the value of the manufactured product
ex 81.02	Molybdenum, wrought, and articles thereof	Manufacture from unwrought molybdenum, the value of which does not exceed 50% of the value of the manufactured product
ex 81.03	Tantalum, wrought, and articles thereof	Manufacture from unwrought tantalum, the value of which does not exceed 50% of the value of the manufactured product
ex 81.04	Other base metals, wrought, and articles thereof	Manufacture from other base metals, unwrought, the value of which does not exceed 50% of the value of the manufactured product
84.06	Internal combustion piston engines	Assembly in which the value of the components and parts does not exceed 40% of the value of the manufactured product
ex 84.08	Other engines and motors, excluding jet engines and gas turbines	Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that at least 50% by value of the components and parts (1) are 'originating products'

- (1) In determining the value of components and parts, the following must be taken into account:
- in respect of 'originating' components and parts, the first verifiable price which was paid for them, or which would be paid in case of sale, in the territory of the State where assembly is carried out;
  - in respect of other components and parts, the provisions of Article 4 of this Protocol on:
    - the value of imported products,
    - the value of products of undetermined origin.

Products manufactured		Working or processing which confers the status of 'originating product'
CCT heading No	Description	
ex 84.41	Sewing machines; furniture specially designed for sewing machines	Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that: — at least 50% by value of the components and parts <sup>(1)</sup> for assembly of the head (motor excluded) are 'originating products', and — 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
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 rough blocks of wood or root

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- (1) In determining the value of components and parts, the following must be taken into account:
- (a) in respect of 'originating' components and parts, the first verifiable price which was paid for them, or which would be paid in case of sale, in the territory of the State where assembly is carried out;
  - (b) in respect of other components and parts, the provisions of Article 4 of this Protocol on:
    - the value of imported products,
    - the value of products of undetermined origin.
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## LIST C

### List of products temporarily excluded from the scope of this Protocol

CCT heading No	Description
ex 27.07	Aromatic oils as defined in Note 2 of 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), 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





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Total number of packages (col 3) .....  
 and total quantities (col 5) ..... } (in words)

Remarks:

declare that these goods situated in  
 .....  
 meet the conditions required for the issue of this certificate (2)  
 Country of destination (3) .....  
 .....  
 (Place and date of signature)  
 .....  
 (Signature of exporter)

(Optional information)

Consignment dated ..... No .....

**CUSTOMS ENDORSEMENT**

Declaration certified in conformity with supporting documents shown  
 and with result of verification:

Export document:

Type ..... No .....

Dated .....

Customs office .....

Date .....

Official  
Stamp

(Signature of customs officer)

(1) For goods in bulk, indicate the name of the ship or the number of the railway wagon or road vehicle.  
 (2) See the notes overleaf.  
 (3) Insert either the Member State or Spain.

## REQUEST FOR VERIFICATION OF THIS MOVEMENT CERTIFICATE AEI

The undersigned customs officer requests verification of the authenticity and accuracy of this certificate:

Official Stamp	(Place and date of signature)
	(Signature of customs officer)

## RESULT OF VERIFICATION

Verification carried out by the undersigned customs officer shows that this movement certificate AEI (1):

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 accuracy (see notes appended)(1).

Official Stamp	(Place and date of signature)
	(Signature of customs officer)

(1) Delete as necessary.

## I GOODS FOR WHICH A MOVEMENT CERTIFICATE AEI MAY BE ENDORSED

Movement certificate AEI may be endorsed only for goods which, in the exporting country fall within one of the following categories:

### Category 1

Goods wholly obtained or produced either in the Member State (\*) or in Spain.

The following shall be considered as wholly obtained or produced in the Member States or in Spain:

- (a) mineral products extracted from the ground thereof;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products derived from live animals raised therein;
- (e) products of hunting and fishing therein;
- (f) marine products taken from the sea by their ships;
- (g) waste and scrap derived from manufacturing processes and used articles, fit only for the recovery of raw materials, if they were collected therein;
- (h) goods derived exclusively from the animals or products referred to in subparagraphs (a) to (g) or from their derivatives.

### Category 2

Goods obtained or produced within the Member States or in Spain and manufactured

entirely from products originally imported from Spain or from the Member States and which on exportation meet the conditions for the issue of a certificate AEI or, where appropriate, from a combination of such products and category 1 products.

### Category 3

Goods obtained or produced within the Member States or in Spain, in the manufacture of which were used products other than those falling within categories 1 or 2, provided that the working or processing operations which these products (hereinafter called 'third country products') have undergone:

- (a) have had the effect of placing the resultant goods under a tariff heading (\*\*) other than those in which any of the third country products fell, unless the working or processing operations in question appear in List A annexed to the Protocol on the definition of the concept of 'originating products' and on methods of administrative cooperation, or
- (b) if appearing in List A referred to under (a), meet the special conditions laid down with respect to them in List A, or
- (c) have not had the effect of placing the resultant goods under a tariff heading other than those in which any of the third country products fell, but appear in List B annexed to the Protocol on the definition of the concept of 'originating products' and on methods of administrative cooperation.

## II SCOPE OF MOVEMENT CERTIFICATE AEI

Movement certificate AEI may only be used if the goods which it relates are transported direct from the exporting country to the importing country.

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

- (a) goods transported without carnage through territories other than those of the Contracting Parties,
- (b) goods transported through territories other than those of the Contracting Parties or

with transshipment in such territories provided that passage through such territories is covered by a single transport document made out in a Member State or in Spain;

- (c) goods which, not being covered by a single transport document made out in a Member State or in Spain, are carried through the territory of Portugal for loading or unloading in the ports of Lisbon and Oporto, provided that the special conditions laid down for temporary storage and transportation in that country are met;
- (d) goods transhipped in ports situated in territories other than those of the Contracting Parties when this transshipment is attributable to *force majeure* or events at sea.

## III RULES FOR COMPLETING MOVEMENT CERTIFICATE AEI

1. Movement certificate AEI must be completed in one of the languages in which the Agreement is drawn up and shall comply with the internal laws of the exporting country.
2. Movement certificate AEI must be typed or handwritten; if the latter, it must be completed in ink in block letters. It must not contain any erasure or superimposed correction. Any alteration must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialed by the person who completed the certificate and be endorsed by the customs authorities.
3. Each item listed in movement certificate AEI must be preceded by a serial number. A

horizontal line must be drawn immediately after the last entry. Unused space must be struck through so as to make any later addition impossible.

4. Goods must be described in accordance with commercial practice and in sufficient detail to enable them to be identified.
5. The exporter or carrier may insert a reference to the transport document in the part of the certificate reserved for the declaration by the exporter. The exporter or carrier is also advised to enter the serial number of the movement certificate AEI on the relevant transport document.

## IV EFFECT OF MOVEMENT CERTIFICATE AEI

When correctly used, movement certificate AEI enables the provisions of the Agreement between the EEC and Spain to be applied to the goods described therein in the importing country.

The customs authorities of the importing country may, if they consider it to be necessary, require submission of any other supporting documentary evidence and in particular the transport documents under cover of which the goods were dispatched.

## V TIME LIMIT FOR SUBMISSION OF MOVEMENT CERTIFICATE AEI

Movement certificate AEI must be submitted at the customs office of the importing

country where the goods are presented, within two months from the date of 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 be those of the Brussels Nomenclature.



Total number of packages (col 3) .....				} (in words)
and total quantities (col 5) .....				
Remarks .				

(see continuation of declaration by the exporter overleaf)

(continuation of the declaration by the exporter on the front page of this form)

DECLARE that these goods were obtained or produced in ..... and fall within category ..... (1)  
in Note 1 on the back of movement certificate AE1.

SPECIFY as follows the circumstances which have conferred the status of 'originating products' on these goods (2):

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

SUBMIT the following supporting documents (3):

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

UNDERTAKE 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 undertake, if required, to agree to any inspection of my accounts and any check on the

processes of manufacture of the above goods, carried out by the said authorities.

REQUEST the issue of a movement certificate AEI for these goods.

\_\_\_\_\_  
(Place and date of signature)

\_\_\_\_\_  
(Signature of exporter)

\_\_\_\_\_  
(<sup>1</sup>) State the category number, adding where appropriate the letter, e.g. 1 (a), 3 (b), etc.

(<sup>2</sup>) To be completed for goods in the manufacture of which were used products imported from a third country or products of undetermined origin. State the products so used, their tariff heading and their origin and, where appropriate, the manufacturing process qualifying the goods as originating in the country of manufacture (application of List B or the conditions laid down in List A), the goods manufactured and their tariff heading.

If, as a condition for conferring the status of 'originating products' on the goods manufactured, the value of the constituent products may not exceed a certain percentage of the value of these goods, state:

— For the constituent products:

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

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

— for the goods manufactured: the ex-factory price, is the price paid to the manufacturer in whose undertaking working or processing took place. Where working or processing took place in two or more undertakings, the price is that paid to the last manufacturer.

(<sup>3</sup>) For example, import documents, invoices, etc., relating to the products used in manufacture.

TO BE INSERTED IN THE PARCEL.

AGREEMENT EEC -- SPAIN	LABEL AE2 <b>A</b> 000000
Declaration by the exporter	Description of goods
<p>I, the <b>undersigned</b>, exporter of the goods described herein and contained in this postal packet</p> <p>— <b>declare</b> that they are situated in .....  <small>(exporting country)</small></p> <p>and meet the conditions set out on the reverse of part 2 of this declaration;</p> <p>— undertake to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require and to agree to any inspection of my accounts and any check on the processes of manufacture of the goods described herein, carried out by the said authorities.</p> <p>— <b>Country of destination:</b> .....</p> <p>.....  <small>(Place and date of signature)</small></p> <p>.....  <small>(Signature of exporter)</small></p> <p><b>Exporter:</b> .....  <small>(Surname and forename or business name and full address of exporter)</small></p> <p>.....</p>	<p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p><b>Remarks (1):</b> .....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p><b>Authorities in the exporting country responsible for verification of the declaration by the exporter:</b> .....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>
<p>(1) Give the references of any verification already carried out by the competent authorities.</p>	

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
<p>The undersigned customs officer requests that the declaration by the exporter on the front of this form AE2 be verified (*)</p> <p>..... (Place and date of signature)</p> <div data-bbox="177 564 315 688" style="border: 1px dashed black; padding: 5px; width: fit-content; margin: 10px auto;"> <p>Official Stamp</p> </div> <p>..... (Signature of customs officer)</p>	<p>Verification carried out by the undersigned customs officer shows that:</p> <ol style="list-style-type: none"> <li>1. The statements and particulars given in this form are accurate (!);</li> <li>2. This form AE2 does not meet the requirements as to authenticity and accuracy (see notes appended).</li> </ol> <p>..... (Place and date of signature)</p> <div data-bbox="831 564 970 688" style="border: 1px dashed black; padding: 5px; width: fit-content; margin: 10px auto;"> <p>Official Stamp</p> </div> <p>..... (Signature of customs officer)</p> <p>..... (!) Delete as necessary</p>

(\*) Subsequent verification of form AE2 is made on a sampling basis or whenever the customs authorities of the importing country have reasonable doubt as to the true origin of the goods in question or of constituents thereof

The customs authorities of the importing country must send the form AE2 contained in the parcel to the authorities of the exporting country for verification, specifying the reasons relating to fact or form which justify an inquiry. Wherever possible, they must attach to the form the invoice submitted to them or a copy thereof, and give any information which it has been possible to obtain and which suggests that the particulars given in form AE2 are inaccurate.

If the customs authorities of the importing country decide to await the results of the verification before applying the provisions of the Agreement, they shall offer the importer release of the goods subject to such safeguards as may be considered necessary.

**NOTE**

- The label opposite is to be detached and affixed to the outer wrapping of the postal packet or parcel.
- The exporter must sign the label. Firms must also affix their stamp.

(PART 2)

<b>LABEL AE2</b>	<b>A</b>	<b>000000</b>
Description of goods		
(Signature of exporter)		

## GOODS FOR WHICH A MOVEMENT CERTIFICATE AE1 MAY BE ENDORSED OR A FORM AE2 MADE OUT

A movement certificate AE1 may be endorsed or a form AE2 (\*) made out for goods which in the exporting country fall within one of the following categories:

### Category 1

Goods wholly obtained or produced either in the Member States (\*\*) or in Spain.

The following shall be considered as wholly obtained or produced in the Member States or in Spain:

- (a) mineral products extracted from the ground thereof;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products derived from live animals raised therein;
- (e) products of hunting and fishing therein;
- (f) marine products taken from the sea by their ships;
- (g) waste and scrap derived from manufacturing processes and used articles, fit only for recovery of raw materials, if they were collected therein;
- (h) goods derived exclusively from the animals or products referred to in subparagraphs (a) to (g) or from their derivatives.

### Category 2

Goods obtained or produced within the Member States or in Spain and manufactured entirely from products originally imported from Spain or from the Member States and which on exportation met the conditions for the issue of an AE1 certificate or, where appropriate, from a combination of such products and category 1 products.

### Category 3

Goods obtained or produced within the Member States or in Spain, in the manufacture of which were used products other than those falling within categories 1 or 2, provided that the working or processing operations which these products (hereinafter called 'third country products') have undergone:

- (a) have had the effect of placing the resultant goods under a tariff heading (\*\*\*) other than those in which any of the third country products fell, unless the working or processing operations in question appear in List A annexed to the Protocol on the definition of the concept of 'originating products' and on methods of administrative cooperation; or
- (b) if appearing in List A referred to under (a), meet the special conditions laid down with respect to them in List A, or
- (c) have not had the effect of placing the resultant goods under a tariff heading other than those in which the third country products fell, but appear in List B annexed to the Protocol on the definition of the concept of 'originating products' and on methods of administrative cooperation.

(\*) For the completion of form AE2 the value of the goods must not exceed 1 000 units of account per postal packet.

(\*\*) 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 be those of the Brussels Nomenclature.

## FINAL ACT

The Plenipotentiaries of  
the Council of the European Communities,  
of the one part, and  
the Spanish Head of State,  
of the other part,

meeting at Luxembourg on the twenty-ninth day of June in the year one thousand nine hundred and seventy for the signature of the Agreement between the European Economic Community and Spain.

have, in signing that Agreement,

— adopted the Joint Declarations by the Contracting Parties listed below:

1. Joint Declaration by the Contracting Parties on Article 2 (3) of the Agreement;
2. Joint Declaration by the Contracting Parties on Article 6 of the Agreement;
3. Joint Declaration by the Contracting Parties on bilateral trade agreements;
4. Joint Declaration by the Contracting Parties on amendments to customs tariffs and import regulations;
5. Joint Declaration by the Contracting Parties on Articles 2, 3, 4, 5, 7, 9, 10 and 11 of Annex I;
6. Joint Declaration by the Contracting Parties on Articles 7 and 8 of Annex I;
7. Joint Declaration by the Contracting Parties on Articles 1 and 2 of Annex II;
8. Joint Declaration by the Contracting Parties on Article 7 of Annex II;
9. Joint Declaration by the Contracting Parties on Article 8 of Annex II;

— taken note of the Declarations by the Community delegation listed below:

1. Declaration by the Community delegation on certain wines;
2. Declaration by the Community delegation on Articles 2, 3 and 4 of Annex I;

— taken note of the Declarations by the Spanish delegation listed below:

1. Declaration by the Spanish delegation on Article 1 of Annex II;
2. Declaration by the Spanish delegation on Article 5 of Annex II;
3. Declaration by the Spanish delegation on Articles 9 and 10 of Annex II;
4. Declaration by the Spanish delegation on the arrangements for lodging deposits on the importation of goods into Spain.

The abovementioned Declarations are annexed to this Final Act.

The Plenipotentiaries have agreed that these Declarations shall be subjected, in the same manner as for the Agreement, to any internal procedures that may be necessary to ensure their validity.

In witness whereof, the undersigned Plenipotentiaries have signed this Final Act.

Done at Luxembourg this twenty-ninth day of June in the year one thousand nine hundred and seventy.

For the Council of the European Communities,

Pierre HARMEL

Jean REY

Subject to the reservation that the European Economic Community shall not be finally bound until notification has been given to the other Contracting Party of the completion of the procedures required by the Treaty establishing the European Economic Community.

For the Spanish Head of State,

**Gregorio LOPEZ BRAVO**

## *ANNEX*

### **Joint Declaration by the Contracting Parties on Article 2(3) of the Agreement**

In order to give effect to the concessions granted under Annexes I and II, the Contracting Parties agree to take the measures necessary to ensure that the import opportunities which they have mutually opened will not be affected by measures laid down by law, regulation or administrative action, or by administrative practices.

Such measures may be the subject of consultations in the Joint Committee.

### **Joint Declaration by the Contracting Parties on Article 6 of the Agreement**

The Contracting Parties confirm that Article 6 of the Agreement does not cover the export duties of their mutual trade which are levied so that by mutual agreement the application of certain provisions for the organization of agricultural markets, in particular certain duties provided for therein, may be adjusted in regard to imports.

### **Joint Declaration by the Contracting Parties on Bilateral Trade Agreements**

The Contracting Parties agree as follows:

1. The provisions of the Agreement between the European Economic Community and Spain, both as regards the general provisions and the special provisions relating to specific products, shall be substituted for those provisions of the agreements concluded between the Member States of the Community and Spain which are incompatible with or identical to them.
2. Matters falling within Article 113 of the Treaty establishing the European Economic Community and not dealt with in this Agreement, in particular those contained in bilateral agreements between the Member States and Spain, shall be settled in accordance with the common commercial policy of the Community.

### **Joint Declaration by the Contracting Parties on Amendments to Customs Tariffs and to import arrangements**

The Contracting Parties agree to notify each other with the minimum delay of any alterations made to their respective customs tariffs or to their import regulations.

### **Joint Declaration by the Contracting Parties on Articles 2, 3, 4, 5, 7, 9, 10 and 11 of Annex I**

The rates of duty in the Common Customs Tariff duty to be used for calculation of the reduced rates listed in Articles 2, 3, 4, 5, 7, 9, 10 and 11 of Annex I, shall not be those which would be applied under the system of generalized preferences envisaged within the framework of the United Nations Conference on Trade and Development (UNCTAD) or in accordance with the rules of the General Agreement on tariffs and Trade (GATT).

### **Joint Declaration by the Contracting Parties on Articles 7 and 8 of Annex I**

The Contracting Parties agree that where in Annex I there is a reference to the provisions of Regulation No 23 and of Article 14 of Regulation No 136/66/EEC, the arrangements referred to are those applicable to third countries at the time of importation of the products in question.

### **Joint Declaration by the Contracting Parties on Articles 1 and 2 of Annex II**

The rates of duty in the Spanish Customs Tariff duty to be used for calculation of the reduced duties listed in Article 1 and 2 of Annex II shall not be those which would be applied under the system of generalized preferences, envisaged within the framework of the United Nations Conference on Trade and Development (UNCTAD) or in accordance with the rules of the General Agreement on Trade and Tariffs (GATT).

## Joint Declaration by the Contracting Parties on Article 7 of Annex II

The Contracting Parties agree that the provisions of Article 7 of Annex II shall apply to imports into Spain of products listed below which are subject to quantitative restrictions:

Spanish Customs Tariff heading No	Description
17.04	Sugar confectionery, not containing cocoa D. Other
18.06	Chocolate and other food preparations containing cocoa
19.03	Macaroni, spaghetti and similar products
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: A. Containing neither sugar nor cocoa
21.07	Food preparations not elsewhere specified or included C. Other
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues

They furthermore confirm that import authorizations for such products originating in the Community may not be less in value than imports effected in 1968.

## Joint Declaration by the Contracting Parties on Article 8 of Annex II

The Contracting Parties confirm that the provisions of Article 8 of Annex II shall not preclude the possibility of altering by mutual agreement the threshold price of 100.48 pesetas per kilogramme or the margin of 6.30 pesetas per kilogramme, laid down in that Annex.

## Declaration by the Community Delegation on certain wines

The Community has submitted the following offer to Spain:

### A. *Sherry and Malaga wines*

- the Common Customs Tariff duties on Sherry and Malaga wines (heading No ex 22.05) originating in Spain and imported into the Community would be reduced by 60% and 50% respectively;
- such reductions would be made under the following conditions:

Benelux:	reduction without quantitative restriction;
France, Germany and Italy:	reduction restricted to:
— France	1 500 hl for Sherry, 2 500 hl for Malaga;
— Germany	15 000 hl for Sherry, 20 000 for Malaga;
— Italy	1 500 hl for Sherry, 250 hl for Malaga.

In the case of Italy, these concessions would be granted only in respect of wines in containers of 2 litres or less.

### B. *Jumilla, Priorato, Rioja and Valdepeñas wines*

- the Common Customs Tariff duties on Jumilla, Priorato, Rioja and Valdepeñas wines (heading No ex 22.05) originating in Spain and imported into the Community would be reduced by 30%.
- such reductions would be made within a tariff quota of 6 000 hectolitres;
- these concessions would be granted for wines in containers of 2 litres or less.

As the Community is entitled to reconsider these arrangements after the entry into force of common regulations for the market in wine, it will, after those regulations have entered into force, grant concessions for the wines listed under A and B above comparable to those outlined in the above offer.

## Declaration by the Community Delegation on Articles 2, 3, and 4 of Annex I

The Community will consider whether the reductions in customs duties listed in Articles 2, 3 and 4 of Annex I on products originating in Spain imported into the Community could from 1 January 1974 be increased to 70% of the Common Customs Tariff.

## Declaration by the Spanish Delegation on Article 1 of Annex II

Should the Community decide to increase the reductions in the Common Customs Tariff duties listed in Article 2, 3 and 4 of Annex I to 70% from 1 January 1974, the customs duties and charges having equivalent effect on products originating in the Community included in Lists A and B of Annex II will be those of the Spanish Customs Tariff, reduced by the following percentages and in accordance with the following timetable:

Products	Rate of reduction %			
	(with effect from)			
	1.1.1974	1.1.1975	1.1.1976	1.1.1977
List A	32.5	45.0	57.5	70.0
List B	15	20	25	30

## Declaration by the Spanish Delegation on Article 5 of Annex II

The Spanish Government confirms that the provisions of the second subparagraph of Article 5(5) of Annex II may be applied to the following products:

- sulphur of all kinds (Spanish Customs Tariff heading Nos 25.03 and 28.02)
- iron pyrites (Spanish Customs Tariff heading Nos 25.02 and ex 26.01)
- lead ores (Spanish Customs Tariff heading No 26.01 E)
- ash and residues containing lead (Spanish Customs Tariff heading No 26.03 A).

### **Declaration by the Spanish Delegation on Articles 9 and 10 of Annex II**

Should the arrangements applicable to the products covered by Articles 9 and 10 of Annex II on their importation either into the Peninsula and Balearic Isles or into the territories subject to special treatment be modified, the Spanish Government shall grant equivalent advantages to the Community.

### **Declaration by the Spanish Delegation on the lodging of deposits on imports into Spain**

Considering that the provision for the lodging of deposits by importers is incompatible with the aims of the Agreement, the Spanish Government hereby declares that such provision is of a temporary nature and that it will cease to apply on 9 December 1970.

The Spanish Government points out, however, that the express purpose of the protective clause of the Agreement is to correct the kind of situation which gave rise to the provision for the lodging of deposits.

**Letters exchanged at Luxembourg on 29 June 1970 between the Heads  
of the two Delegations**

*Exchange of letters on bilateral trade agreements*

Luxembourg, 29 June 1970

Your Excellency,

I have the honour to bring to your notice the following Declaration made by the Representatives of the Governments of the Member States of the European Economic Community:

‘As regards aspects of trade not covered by the Agreement, the mutual trade advantages granted bilaterally shall be maintained under the conditions laid down in trade agreements; without prejudice to any adjustments within the framework of present or future provisions of the common commercial policy of the Community.’

I shall be obliged if you will acknowledge receipt of this letter and confirm the agreement of your Government with this declaration.

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

Helmut SIGRIST

*Head of the Delegation of the  
European Economic Community*

To the Head of the Spanish Delegation

Luxembourg, 29 June 1970

Your Excellency,

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

‘Your Excellency,

I have the honour to bring to your notice the following Declaration made by the Representatives of the Governments of the Member States of the European Community:

“As regards aspects of trade not covered by the Agreement, the mutual trade advantages granted bilaterally shall be maintained under the conditions laid down in trade agreements, without prejudice to any adjustments within the framework of present or future provisions of the common commercial policy of the Community.”

I shall be obliged if you will acknowledge receipt of this letter and confirm the agreement of your Government with this declaration.

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

I have the honour to acknowledge receipt of your communication and to confirm that my Government is in agreement with the declaration.

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

Alberto ULLASTRES  
*Head of the Spanish Delegation*

To the Head of the Delegation of the  
European Economic Community

*Letters on matters relating to investment in Spain*

Luxembourg, 29 June 1970

Your Excellency,

I have the honour to bring to your notice the following Declaration made at your request by the Representatives of the Governments of the Member States of the European Economic Community:

‘The Member States of the European Economic Community declare their readiness to review with the Spanish Government questions relating to the investments of Community capital in Spain. The

arrangements for such reviews will be determined in accordance with the questions to be examined in each case.'

I shall be obliged if you will acknowledge receipt of this letter.

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

Helmut SIGRIST

*Head of the Delegation of the  
European Economic Community*

To the Head of the Spanish Delegation

Luxembourg, 29 June 1970

Your Excellency,

You were good enough to make a communication to me on questions relating to the investment of Community capital in Spain.

I have the honour to acknowledge receipt of your communication.

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

Alberto ULLASTRES

*Head of the Spanish Delegation*

To the Head of the Delegation of the  
European Economic Community

Luxembourg, 29 June 1970

Your Excellency,

I have the honour to bring to your notice the following Declaration made by the Spanish Government:

'The Spanish Government declares its readiness to review with the Member States of the European Economic Community questions relating to the investment of Community capital in Spain. The arrangements for such reviews will be determined in accordance with the questions to be examined in each case.'

I shall be obliged if you will acknowledge receipt of this letter.

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

Alberto ULLASTRES  
*Head of the Spanish Delegation*

To the Head of the Delegation of the  
European Economic Community

Luxembourg, 29 June 1970

Your Excellency,

You were good enough to make a communication to me on questions relating to the investment of Community capital in Spain.

I have the honour to acknowledge receipt of your communication.

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

Helmut SIGRIST  
*Head of the Delegation of  
the European Economic Community*

To the Head of the Spanish Delegation

*Letters on products covered by the Treaty establishing the European Coal and Steel Community*

Luxembourg, 29 June 1970

Your Excellency,

I have the honour to bring to your notice the following Declaration made by the Representatives of the Governments of the Member States of the European Coal and Steel Community:

'The Governments of the Member States agree that questions arising out of trade in products covered by the Treaty establishing the European Coal and Steel Community may be reviewed as necessary, under procedures and conditions to be laid down by mutual agreement at the appropriate time and according to the circumstances.'

I shall be obliged if you will acknowledge receipt of this letter.

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

Helmut SIGRIST

*Head of the Delegation of the  
European Economic Community*

To the Head of the Spanish Delegation

Luxembourg, 29 June 1970

Your Excellency,

You were good enough to make a communication to me on products covered by the Treaty establishing the European Coal and Steel Community.

I have the honour to acknowledge receipt of your communication.

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

Alberto ULLASTRES  
*Head of the Spanish Delegation*

To the Head of the Delegation of the  
European Economic Community

Luxembourg, 29 June 1970

Your Excellency,

I have the honour to bring to your notice the following Declaration made by the Spanish Government:

'The Spanish Government agrees that questions arising out of trade in products covered by the Treaty establishing the European Coal and Steel Community may be reviewed as necessary, under procedures and conditions to be laid down by mutual agreement at the appropriate time and according to the circumstances.'

I shall be obliged if you will acknowledge receipt of this letter.

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

Alberto ULLASTRES  
*Head of the Spanish Delegation*

To the Head of the Delegation of the  
European Economic Community

Luxembourg, 29 June 1970

Your Excellency,

You were good enough to make a communication to me on products covered by the Treaty establishing the European Coal and Steel Community

I have the honour to acknowledge receipt of your communication.

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

Helmut SIGRIST

*Head of the Delegation of the  
European Economic Communities*

To the Head of the Spanish Delegation

## INFORMATION CONCERNING

the AGREEMENT between the European Economic Community and Spain <sup>(1)</sup><sup>(2)</sup>

Contracting Parties	Date of signature by the Contracting Parties	Date of exchange, deposit or notification of instruments of ratification, acceptance, approval, etc. . . .	Date of entry into force	Duration
EEC	29.6.1970	e. 24.9.1970	1.10.1970 <sup>(3)</sup>	indefinite: 2 stages first stage: at least 6 years second stage: indefinite
SPAIN				

(1) OJ L 182, 16.8.1970. English version appears in OJ Special Edition, Second Series, I External Relations (1).

(2) A Protocol fixing certain provisions relating to the Agreement between the EEC and Spain in consequence of the Accession of new Member States to the EEC was signed on 29.1.1973 (OJ 266, 13.3.1973), entered into force on 30.3.1973 (OJ L 99, 13.4.1973) and expired on 31.12.1973.

(3) OJ L 212, 25.9.1970.

**Agreement**  
**between the EEC and the Portuguese Republic**



**AGREEMENT**  
**BETWEEN THE EUROPEAN ECONOMIC**  
**COMMUNITY AND THE PORTUGUESE**  
**REPUBLIC <sup>(1)</sup><sup>(2)</sup>**

**REGULATION (EEC) No 2844/72 OF THE COUNCIL**  
**of 19 December 1972**

**concluding an Agreement between the European Economic Community and the Portuguese Republic and adopting provisions for its implementation**

**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 between the European Economic Community and the Portuguese Republic signed in Brussels on 22 July 1972 should be concluded and the Declarations annexed to the Final Act, likewise signed in Brussels on 22 July 1972, should be adopted;

Whereas, since the Agreement establishes a Joint Committee, representatives of the Community on this Committee should be appointed;

**HAS ADOPTED THIS REGULATION:**

---

(1) OJ L 301, 31.12.1972.

(2) Pursuant to the provisions of this Agreement, subsequent decisions of the Joint Committee have entailed a number of amendments (see page 1023 of this volume).

### *Article 1*

The Agreement between the European Economic Community and the Portuguese Republic, the Annexes and Protocols thereto, and the Declarations annexed to the Final Act are hereby concluded, adopted and confirmed on behalf of the Community.

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

### *Article 2*

The Exchanges of Letters relating to Articles 2 and 3 of Protocol No 8 to the Agreement are hereby concluded, adopted and confirmed on behalf of the Community.

The texts of the Exchanges of Letters are annexed to this Regulation.

### *Article 3*

Pursuant to Article 39 of the Agreement, the President of the Council of the European Communities shall give notification that the procedures necessary for the entry into force of the Agreement have been completed on the part of the Community.

### *Article 4*

Within the Joint Committee provided for in Article 32 of the Agreement, the Community shall be represented by the Commission, assisted by the representatives of the Member States.

### *Article 5*

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

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

Done at Brussels, 19 December 1972.

*For the Council*  
*The President*  
T. WESTERTERP

**AGREEMENT**  
**between the European Economic Community**  
**and the Portuguese Republic**

**THE EUROPEAN ECONOMIC COMMUNITY,**

of the one part, and

**THE PORTUGUESE REPUBLIC,**

of the other part,

**DESIRING** to consolidate and to extend, upon the enlargement of the European Economic Community, the economic relations existing between the Community and Portugal and to ensure, with due regard for fair conditions of competition, the harmonious development of their commerce for the purpose of contributing to the work of constructing Europe,

**RESOLVED** to this end to eliminate progressively the obstacles to substantially all their trade, in accordance with the provisions of the General Agreement on Tariffs and Trade concerning the establishment of free trade areas,

**DECLARING** their readiness to examine, in the light of any relevant factor, and in particular of developments in the Community, the possibility of developing and deepening their relations where it would appear to be useful in the interests of their economies to extend them to fields not covered by this Agreement,

**HAVE DECIDED**, in pursuit of these objectives and considering that no provision of this Agreement may be interpreted as exempting the Contracting Parties from the obligations which are incumbent upon them under other international agreements,

**TO CONCLUDE THIS AGREEMENT:**

*Article 1*

The aim of this Agreement is:

- (a) to promote through the expansion of reciprocal trade the harmonious development of economic relations between the European Economic Community and the Portuguese Republic and thus to foster in the Community and in Portugal the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability,

- (b) to provide fair conditions of competition for trade between the Contracting Parties,
- (c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.

### *Article 2*

The Agreement shall apply to products originating in the Community or in Portugal:

- (i) which fall within Chapters 25 to 99 of the Brussels Nomenclature, excluding the products listed in Annex I;
- (ii) which are specified in Protocols Nos 2 and 8, with due regard to the arrangements provided for in those Protocols.

### *Article 3*

1. No new customs duty on imports shall be introduced in trade between the Community and Portugal.
2. Customs duties on imports shall be progressively abolished in accordance with the following timetable:
  - (a) on 1 April 1973 each duty shall be reduced to 80% of the basic duty;
  - (b) four further reductions of 20% each shall be made on:
    - 1 January 1974,
    - 1 January 1975,
    - 1 January 1976,
    - 1 July 1977.

### *Article 4*

1. The provisions concerning the progressive abolition of customs duties on imports shall also apply to customs duties of a fiscal nature. The Contracting Parties may replace a customs duty of a fiscal nature or the fiscal element of a customs duty by an internal tax.
2. Denmark, Ireland, Norway and the United Kingdom may retain until 1 January 1976 a customs duty of a fiscal nature or the fiscal element of a customs duty in the event of implementation of Article 38 of the 'Act concerning the Conditions of Accession and the Adjustments

to the Treaties' drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland.

3. Portugal shall abolish the protective element contained in customs duties of a fiscal nature:

- (a) either in one stage on 1 July 1975, for the customs duties of a fiscal nature in Annex II, list A, and for the rates which are given there in respect of each heading;
- (b) or for the products appearing in Annex II, list B, and for the rates which are given there in respect of each heading, in the proportions and in accordance with the timetables shown in Article 4 of Protocol No 1 for list A of this Protocol.

4. Customs duties of a fiscal nature or the fiscal element referred to in paragraph 1 (2) of Annex II, lists A, B and C, shall be abolished at the latest by 1 January 1980.

The Joint Committee provided for under Article 32 may decide that Portugal shall retain after 1 January 1980 a customs duty of an exclusively fiscal nature or the fiscal element of a customs duty.

#### *Article 5*

1. The basic duty to which the successive reductions provided for in Article 3 and in Protocol No 1 are to be applied shall, for each product, be the duty actually applied on 1 January 1972.

As regards Portugal, however, in respect of products listed in Annex III, on which duties have been suspended on 1 January 1972 for short-term economic reasons, the basic rates shall be those of the Portuguese Customs Tariff as shown in that Annex in respect of each heading. Within the limit of the rates indicated, the basic duty to be taken into consideration by Portugal in calculating the reductions provided for in the Agreement shall be that actually applied at any given moment *vis-à-vis* third countries.

2. If, after 1 January 1972, any tariff reductions resulting from the tariff agreements concluded as a result of the Trade Conference held in Geneva from 1964 to 1967 become applicable, such reduced duties shall replace the basic duties referred to in paragraph 1.

3. The reduced duties calculated in accordance with Article 3 and Protocol No 1 shall be applied rounded to the first decimal place.

Subject to the application by the Community of Article 39 (5) of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland, as regards the specific duties or the specific part of the mixed duties in the Irish Customs Tariff, Article 3 and Protocol No 1 shall be applied, with rounding to the fourth decimal place. Likewise, with regard to the United Kingdom and for products subject to a specific duty and referred to in Annex IV, Protocol No 8 shall be applied, with rounding to the fourth decimal place.

#### *Article 6*

1. No new charge having an effect equivalent to a customs duty on imports shall be introduced in trade between the Community and Portugal.

2. Charges having an effect equivalent to customs duties on imports introduced on or after 1 January 1972 in trade between the Community and Portugal shall be abolished upon the entry into force of the Agreement.

Any charge having an effect equivalent to a customs duty on imports, the rate of which on 31 December 1972 is higher than that actually applied on 1 January 1972, shall be reduced to the latter rate upon the entry into force of the Agreement.

3. Charges having an effect equivalent to customs duties on imports shall be progressively abolished in accordance with the following timetable:

- (a) by 1 January 1974 at the latest each charge shall be reduced to 60% of the rate applied on 1 January 1972;
- (b) three further reductions of 20% each shall be made on:
  - 1 January 1975,
  - 1 January 1976,
  - 1 July 1977.

#### *Article 7*

No customs duty on exports or charge having equivalent effect shall be introduced in trade between the Community and Portugal.

Customs duties on exports and charges having equivalent effect shall be abolished not later than 1 January 1974.

*Article 8*

Protocol No 1 lays down the tariff treatment and arrangements applicable to certain products.

*Article 9*

Protocol No 2 lays down the tariff treatment and arrangements applicable to certain goods obtained by processing agricultural products.

*Article 10*

1. In the event of specific rules being established as a result of the implementation of its agricultural policy or of any alteration of the current rules or in the event of any alteration or extension of the provisions relating to the implementation of the agricultural policy, the Contracting Party in question may adapt the arrangements resulting from this Agreement in respect of the products which are the subject of those rules or alterations.

2. In such cases the Contracting Party in question shall take due account of the interests of the other Contracting Party. To this end the Contracting Parties may consult each other within the Joint Committee provided for in Article 29.

*Article 11*

Protocol No 3 lays down the rules of origin.

*Article 12*

Protocol No 5 lays down the treatment applicable to certain charges for special purposes in force in Portugal.

*Article 13*

A Contracting Party which is considering the reduction of the effective level of its duties or charges having equivalent effect applicable to third countries benefiting from most-favoured-nation treatment, or which is considering the suspension of their application, shall, as far as may be practicable, notify the Joint Committee not less than thirty days before

such reduction or suspension comes into effect. It shall take note of any representations by the other Contracting Party regarding any distortions which might result therefrom.

#### *Article 14*

1. No new quantitative restriction on imports or measures having equivalent effect shall be introduced in trade between the Community and Portugal.
2. Quantitative restrictions on imports shall be abolished on 1 January 1973 and any measures having an effect equivalent to quantitative restrictions on imports shall be abolished not later than 1 January 1975.

#### *Article 15*

1. Protocol No 6 lays down the special treatment applicable to imports of motor vehicles and to the motor vehicle assembly industry in Portugal.
2. Protocol No 7 lays down the treatment applicable to imports into Portugal of certain iron and steel and petroleum products.

#### *Article 16*

1. The Community reserves the right to modify the arrangements applicable to the petroleum products falling within headings Nos 27.10, 27.11, 27.12, ex 27.13 (paraffin wax, micro-crystalline wax, or bituminous shale and other mineral waxes) and 27.14 of the Brussels Nomenclature upon adoption of a common definition of origin for petroleum products, upon adoption of decisions under the common commercial policy for the products in question or upon establishment of a common energy policy.

In this event the Community shall take due account of the interests of Portugal; to this end it shall inform the Joint Committee, which shall meet under the conditions set out in Article 34.

2. Portugal reserves the right to take similar action should it be faced with like situations.
3. Subject to paragraphs 1 and 2 and Protocol No 7, the Agreement shall not prejudice the non-tariff rules applied to imports of petroleum products.

### *Article 17*

1. The Contracting Parties declare their readiness to foster, so far as their agricultural policies allow, the harmonious development of trade in agricultural products to which the Agreement does not apply.
2. The Contracting Parties shall apply their rules in 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.
3. The Contracting Parties shall examine, under the conditions set out in Article 34, any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

### *Article 18*

Protocol No 8 lays down the treatment applicable to certain agricultural products.

### *Article 19*

From 1 July 1977 products originating in Portugal may not enjoy more favourable treatment when imported into the Community than that applied by the Member States of the Community between themselves.

### *Article 20*

The Agreement shall not preclude the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade, except in so far as they alter the trade arrangements provided for in the Agreement, in particular the provisions concerning the rules of origin.

### *Article 21*

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

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

#### *Article 22*

Payments relating to trade in goods and the transfer of such payments to the Member State of the Community in which the creditor is resident or to Portugal shall be free from any restrictions.

#### *Article 23*

The Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, law and order or public security, the protection of life and health of humans, animals or plants, the protection of national treasures of artistic, historic or archaeological value, the protection of industrial and commercial property, or rules relating to gold or silver. Such prohibitions or restrictions must not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Contracting Parties.

#### *Article 24*

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

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

#### *Article 25*

1. The Contracting Parties shall refrain from any measures likely to jeopardize the fulfilment of the objectives of the Agreement.

2. They shall take any general or specific measures required to fulfil their obligations under the Agreement.

If either Contracting Party considers that the other Contracting Party has failed to fulfil an obligation under the Agreement, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 30.

#### *Article 26*

1. The following are incompatible with the proper functioning of the Agreement in so far as they may affect trade between the Community and Portugal:

- (i) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition as regards the production of or trade in goods;
- (ii) abuse by one or more undertakings of a dominant position in the territories of the Contracting Parties as a whole or in a substantial part thereof;
- (iii) any public aid which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods.

2. Should a Contracting Party consider that a given practice is incompatible with this Article, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 30.

#### *Article 27*

Where an increase in imports of a given product is or is likely to be seriously detrimental to any production activity carried on in the territory of one of the Contracting Parties and where this increase is due to:

- (i) the partial or total reduction in the importing Contracting Party, as provided for in the Agreement, of customs duties and charges having equivalent effect levied on the product in question; and
- (ii) the fact that the duties or charges having equivalent effect levied by the exporting Contracting Party on imports of raw materials or intermediate products used in the manufacture of the product in

question are significantly lower than the corresponding duties or charges levied by the importing Contracting Party;

the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 30.

#### *Article 28*

If one of the Contracting Parties finds that dumping is taking place in trade with the other Contracting Party, it may take appropriate measures against this practice in accordance with the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade, under the conditions and in accordance with the procedures laid down in Article 30.

#### *Article 29*

If serious disturbances arise in any sector of the economy or if difficulties arise which could bring about serious deterioration in the economic situation of a region, the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 30.

#### *Article 30*

1. In the event of a Contracting Party subjecting imports of products liable to give rise to the difficulties referred to in Articles 27 and 29 to an administrative procedure, the purpose of which is to provide rapid information on the trend of trade flows, it shall inform the other Contracting Party.

2. In the cases specified in Articles 25 to 29, before taking the measures provided for therein or, in cases to which paragraph 3 (d) applies, as soon as possible, the Contracting Party in question shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Contracting Parties.

In the selection of measures, priority must be given to those which least disturb the functioning of the Agreement.

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

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

- (a) As regards Article 26, either Contracting Party may refer the matter to the Joint Committee if it considers that a given practice is incompatible with the proper functioning of the Agreement within the meaning of Article 26 (1).

The Contracting Parties shall provide the Joint Committee with all relevant information and shall give it the assistance it requires in order to examine the case and, where appropriate, to eliminate the practice objected to.

If the Contracting Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee, or in the absence of agreement in the Joint Committee within three months of the matter being referred to it, the Contracting Party concerned may adopt any safeguard measures it considers necessary to deal with the serious difficulties resulting from the practices in question; in particular it may withdraw tariff concessions.

- (b) As regards Article 27, the difficulties arising from the situation referred to in that Article shall be referred for examination to the Joint Committee, which may take any decision needed to put an end to such difficulties.

If the Joint Committee or the exporting Contracting Party has not taken a decision putting an end to the difficulties within thirty days of the matter being referred, the importing Contracting Party is authorized to levy a compensatory charge on the product imported.

The compensatory charge shall be calculated according to the incidence on the value of the goods in question of the tariff disparities in respect of the raw materials or intermediate products incorporated therein.

- (c) As regards Article 28, consultation in the Joint Committee shall take place before the Contracting Party concerned takes the appropriate measures.

- (d) Where exceptional circumstances requiring immediate action make prior examination impossible, the Contracting Party concerned may, in the situations specified in Articles 27, 28 and 29 and also in the case of export aids having a direct and immediate incidence on

trade, apply forthwith the precautionary measures strictly necessary to remedy the situation.

#### *Article 31*

Where one or more Member States of the Community or Portugal is in difficulties or is seriously threatened with difficulties as regards its balance of payments, the Contracting Party concerned may take the necessary safeguard measures. It shall inform the other Contracting Party forthwith.

#### *Article 32*

1. A Joint Committee is hereby established which shall be responsible for the administration of the Agreement and shall ensure its proper implementation. For this purpose, it shall make recommendations and take decisions in the cases provided for in the Agreement. These decisions shall be put into effect by the Contracting Parties in accordance with their own rules.
2. For the purpose of the proper implementation of the Agreement the Contracting Parties shall exchange information and, at the request of either Party, shall hold consultations within the Joint Committee.
3. The Joint Committee shall adopt its own rules of procedure.

#### *Article 33*

1. The Joint Committee shall consist of representatives of the Community, on the one hand, and of representatives of Portugal, on the other.
2. The Joint Committee shall act by mutual agreement.

#### *Article 34*

1. Each Contracting Party shall preside in turn over the Joint Committee, in accordance with the arrangements to be laid down in its rules of procedure.
2. The Chairman shall convene meetings of the Joint Committee at least once a year in order to review the general functioning of the Agreement.

The Joint Committee shall, in addition, meet whenever special circumstances so require, at the request of either Contracting Party, in accordance with the conditions to be laid down in its rules of procedure.

3. The Joint Committee may decide to set up any working party that can assist it in carrying out its duties.

#### *Article 35*

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

2. The agreements resulting from the negotiations referred to in paragraph 1 will be subject to ratification or approval by the Contracting Parties in accordance with their own procedures.

#### *Article 36*

The Annexes and Protocols to the Agreement shall form an integral part thereof.

#### *Article 37*

Either Contracting Party may denounce the Agreement by notifying the other Contracting Party. The Agreement shall cease to be in force twelve months after the date of such notification.

#### *Article 38*

The Agreement shall apply, on the one hand, to the territories to which the Treaty establishing the European Economic Community applies upon the terms laid down in that Treaty and, on the other, to the European territory of the Portuguese Republic.

#### *Article 39*

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

This Agreement will be approved by the Contracting Parties in accordance with their own procedures.

It shall enter into force on 1 January 1973, provided that the Contracting Parties have notified each other before that date that the procedures necessary to this end have been completed.

After this date this Agreement shall enter into force on the first day of the second month following such notification. The final date for such notification shall be 30 November 1973.

The provisions applicable on 1 April 1973 shall be applied upon the entry into force of this Agreement if it enters into force after that date.

Udfærdiget i Bruxelles, den toogtyvende juli nitten hundrede og tooghalvfjerds.

Geschehen zu Brüssel am zweiundzwanzigsten Juli neunzehnhundert-zweiundsiebzig.

Done at Brussels on this twenty-second day of July in the year one thousand nine hundred and seventy-two.

Fait à Bruxelles, le vingt-deux juillet mil neuf cent soixante-douze.

Fatto a Bruxelles, il ventidue luglio millenovecentosettantadue.

Gedaan te Brussel, de tweeëntwintigste juli negentienhonderdtweeënzeventig.

Utfærdiget i Brussel, tjueandre juli nitten hundre og syttito.

Feito em Bruxelas, aos vinte e dois de Julho de mil novecentos e setenta e dois.

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 Rådet for De Europeiske Fællesskab



Jean-François Deniau

E. P. W. W. W.

Pela República Portuguesa



Rui Patrício



*ANNEX I*

**List of products referred to in Article 2 of the Agreement**

<b>Brussels Nomenclature heading No</b>	<b>Description</b>
35.02	Albumins, albuminates and other albumin derivatives: A. Albumins: II. other: (a) Ovalbumin and lactalbumin: 1. dried (for example, in sheets, scales, flakes, powder) 2. other
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork

ANNEX II

Lists of products subject to the provisions  
of Article 4 of the Agreement when imported into Portugal

LIST A

Portuguese Customs Tariff heading No	Description	Basic rate (in Portuguese escudos)	Composition of duties	
			Fiscal element (in Portuguese escudos)	Protective element (in Portuguese escudos)
87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys	0.60	0.48	0.12
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09):			
	Fitted with drivers' cabs, whether or not with mudguards, but not fitted with other body parts:			
01	Designed to be fitted with tip bodies	0.60	0.48	0.12
02	Not specified	11.00	8.80	2.20
	Motor buses:			
03	Double-decked	16.00	12.80	3.20
04	Not specified	16.00	12.80	3.20
05	Trolley buses	40 000.00	32 000.00	8 000.00
06	For fire brigades	2 400.00	1 920.00	480.00
07	Motor ambulances	2 400.00	1 920.00	480.00
10	Refuse-collection vehicles	14.00	11.20	2.80
11	Tank lorries	14.00	11.20	2.80
	For the transport of goods or materials, fitted with tip bodies:			
	Weighing more than 2 500 kg:			
13	For use exclusively in shipyards and for similar purposes	0.60	0.48	0.12
14	For other purposes	10.00	8.00	2.00
15	For the transport of goods or materials, not specified	12.50	10.00	2.50
16	Not specified	12%	9.6%	2.4%

Portuguese Customs Tariff heading No	Description	Basic rate (in Portuguese escudos)	Composition of duties	
			Fiscal element (in Portuguese escudos)	Protective element (in Portuguese escudos)
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road-sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No 87.02:			
01	With permanently fitted cameras	4%	3.2%	0.8%
02	For fire brigades	2 400.00	1 920.00	480.00
03	Not specified	12%	9.6%	2.4%
87.04	Chassis fitted with engines, for the motor vehicles falling within heading Nos 87.01, 87.02 or 87.03:			
01	For motor ambulances, fire-engines and crash tenders	800.00	640.00	160.00
02	For trolley buses	8 000.00	6 400.00	1 600.00
03	Intended to be fitted with tip bodies	0.60	0.48	0.12
04	Not specified	11.00	8.80	2.20
ex 87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors:			
02	Weighing up to 500 g each	30.00	24.00	6.00
03	Weighing more than 500 kg but not more than 10 kg each	20.00	16.00	4.00
04	Weighing more than 10 kg each	12.00	9.60	2.40

## LIST B

Portuguese Customs Tariff heading No	Description	Rate of duty applicable on 1.1.1972	Composition of duties	
			Fiscal element	Protective element
87.02  09	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09): For the transport of persons, not specified	tx = 2.2 P	38.80% (2.2 P)	61.20% (2.2 P)

*N.B.:* In the formula adopted (tx = 2.2 P) for the calculation of duties, P represents the weight of the motor vehicle in hundreds of kilograms and tx the duty in escudos. When calculating duties by means of the above formula, fractions of an escudo of 5 centavos and less shall be disregarded and fractions of an escudo of more than 5 centavos shall be rounded up to the next higher escudo. The duties may not, however, be less than 15.50 escudos per kg.

## LIST C

Portuguese Customs Tariff heading No	Description	Rates of duty applicable from 1.1.1972 (in Portuguese escudos)	Fiscal element (in Portuguese escudos)
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	4.00	4.00
ex 27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals these being the basic constituents of the preparations:		
	Petroleum spirit:		
01	For use as a raw material in the synthetic products industry or in other industries	50.00	50.00
02	Not specified	1.155	1.155

Portuguese Customs Tariff heading No	Description	Rates of duty applicable from 1.1.1972 (in Portuguese escudos)	Fiscal element (in Portuguese escudos)
03 04	Ethers and essences, not specified Mineral oils unflammable at normal temperature, of which 100% distils at up to 245 C	1-155	1-155
05	Illuminating oils	1-155 0-323	1-155 0-323
06	Fuel oils: For jet aircraft engines, imported by the Under-Secretariat of State for Air	70-00	70-00
07	Not specified	50 00	50-00
08	Lubricating oils: Put up in containers of a weight of not more than 5 kg (including the containers)	0-60	0-60
09	Otherwise put up	50-00	50-00
11	Not specified	50-00	50-00
27.11	Petroleum gases and other gaseous hydrocarbons	6%	6%
29.26	Carboximide-function compounds (including orthobenzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine):		
01	Orthobenzoic sulphimide and its salts	210-00	210-00
37.02	Film in rolls, sensitized, unexposed, perforated or not:		
01	For photographic cameras	12-00	12-00
02	For cinematographic cameras	24-00	24-00
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles: Cameras and sound recorders:		
01	Weighing up to 20 kg each	18%	18%
02	Weighing more than 20 kg each	6%	6%
03	Projectors, with or without sound reproducers, and parts thereof	70-00	70-00
90.09	Image projectors (other than cinematograph projectors); photographic (except cinematographic) enlargers and reducers:		
01	Weighing up to 20 kg each	18%	18%
02	Weighing more than 20 kg each	6%	6%
ex 91.02	Clocks with watch movements (excluding clocks of heading No 91.03):		
01	Complete, weighing up to 500 g each	32-00	32-00

Portuguese Customs Tariff heading No	Description	Rates of duty applicable from 1.1.1972 (in Portuguese escudos)	Fiscal element (in Portuguese escudos)
02	Complete, weighing more than 500 g, or incomplete, of any weight	240-00	240-00
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	32-00	32-00
91.07	Watch movements (including stop-watch movements), assembled:		
01	Movements regulated by a balance-wheel and hairspring and not exceeding 12 mm in thickness measured with the plate and bridges	38-00	38-00
91.09	Watch cases and parts of watch cases: Not decorated or trimmed with pearls, or natural or artificial precious or semi-precious stones:		
	Finished:		
01	Of gold or platinum	500-00	500-00
02	Of silver	70-00	70-00
	Blanks:		
05	Of gold or platinum	500-00	500-00
06	Of silver	70-00	70-00
07	Of rolled gold	90-00	90-00
08	Not specified	30%	30%
09	Decorated or trimmed with pearls or natural or artificial precious or semi-precious stones	(a)	(a)
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps:		
01	Pianos, harpsichords and the like	2 000-00	2 000-00
02	Harps	1 440-00	1 440-00
92.03	Pipe and reed organs, including harmoniums and the like:		
01	Pipe and reed organs	12%	12%
ex 92.06	Percussion chimes	30%	30%
ex 92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments:		
02	Organs	12%	12%
03	Chimes	30%	30%

(a) Double the duty applicable to them when not decorated or trimmed, although this duty may not be less than 25% *ad valorem*.

Portuguese Customs Tariff heading No	Description	Rates of duty applicable from 1.1.1972 (in Portuguese escudos)	Fiscal element (in Portuguese escudos)
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:		
02	Not specified	60.00	60.00
92.13	Other parts and accessories of apparatus falling within heading No 92.11	60.00	60.00
93.02	Revolvers and pistols, being firearms	200.00	200.00
ex 93.04	Guns, rifles and carbines:		
01	Muzzle-loading	120.00	120.00
	Breech-loading:		
02	Rifled or not, of a calibre of not more than 6 mm	200.00	200.00
03	Smooth-bored and of a calibre of more than 6 mm but not more than 9 mm	160.00	160.00
	Not specified:		
	Hammer:		
04	Single-barrel	280.00	280.00
05	Multi-barrel	520.00	520.00
	Hammerless:		
06	Single-barrel	800.00	800.00
07	Multi-barrel	880.00	880.00
ex 93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms:		
	For other arms:		
02	Barrels for small firearms	300.00	300.00
03	Not specified	280.00	280.00
98.03	Fountain pens, stylograph pens and pencils (including ball-point pens and pencils) and other pens, pen-holders, 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:		
01	Stylograph pens and parts and accessories therefor	24%	24%
98.04	Pen nibs and nib points:		
01	For stylograph pens	24%	24%

*ANNEX III*

**List of products subject to the provisions of the second subparagraph of Article 5 (1) of the Agreement when imported into Portugal**

Portuguese Customs Tariff heading No	Description	Basic duty (in Portuguese escudos)
28.38 01	Sulphates (including alums) and persulphates: Neutral sodium sulphate	0.40
29.02 05	Halogenated derivatives of hydrocarbons: Chloroethylenes	2.00
29.16  02	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: Tartaric acid	3.20
34.03  02	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or oils obtained from bituminous minerals: Otherwise put up	50.00
39.02  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): Artificial resins: Not specified	0.80
41.02  03 04	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No 41.06, 41.07 or 41.08: Semi-tanned chromed, wet (wet blues) Not specified	1.00 60.00
42.04  02	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for industrial purposes: Transmission, conveyor or elevator belts or belting: Not specified	20.00
56.01 03	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: Regenerated	6.00

*ANNEX IV*

**List of products subject to the provisions of Article 5 (3) of the Agreement when imported into the United Kingdom**

United Kingdom Customs Tariff heading No	Description
07.01	Vegetables, fresh or chilled <b>ex IJ. Potatoes</b> — early potatoes, from 1 January to the last day in February
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared:  <b>B. Herbs, not in powder</b>
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split:  <b>A. (2) Whole peas (other than peas of the varieties commonly known as maple peas, dun peas and yellow or white peas)</b>
08.03	Figs, fresh or dried
08.04	Grapes, fresh or dried  <b>C. Other</b> <b>ex (1) Hothouse</b> — from 1 February to 31 March <b>ex (2) Other</b> — from 1 February to 31 March
<b>ex 22.05</b>	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:  — Port, Madeira, Setubal muscatel with an alcoholic strength of more than 15° but not exceeding 20°

# PROTOCOL No 1

## concerning the treatment applicable to certain products

### Section A

#### TREATMENT APPLICABLE TO IMPORTS INTO THE COMMUNITY OF CERTAIN PRODUCTS ORIGINATING IN PORTUGAL

##### *Article 1*

1. Customs duties on imports into the Community as originally constituted of products falling within Chapter 48 or 49 of the Common Customs Tariff, excluding heading No 48.09 (building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders), shall be progressively abolished in accordance with the following timetable:

Timetable	Products falling within headings or subheadings Nos 48.01 C II, 48.01 E, 48.07 B, 48.13 or 48.15 B  Rates of duty applicable — percentage	Other products  Percentage of basic duties applicable
1 April 1973	11.5	95
1 January 1974	11	90
1 January 1975	10.5	85
1 January 1976	10	80
1 July 1977	8	65
1 January 1979	6	50
1 January 1980	6	50
1 January 1981	4	35
1 January 1982	4	35
1 January 1983	2	20
1 January 1984	0	0

2. Customs duties on imports into Ireland of products specified in paragraph 1 shall be progressively abolished in accordance with the following timetable:

Timetable	Percentage of basic duties applicable
1 April 1973	85
1 January 1974	70
1 January 1975	55
1 January 1976	40
1 July 1977	20
1 January 1979	15
1 January 1980	15
1 January 1981	10
1 January 1982	10
1 January 1983	5
1 January 1984	0

3. Notwithstanding Article 3 of the Agreement, Denmark, Norway and the United Kingdom shall apply the following customs duties to imports of products specified in paragraph 1 which originate in Portugal:

Timetable	Products falling within headings or subheadings Nos 48.01 C II, 48.01 E, 48.07 B, 48.13 or 48.15 B  Rates of duty applicable — percentage	Other products  Percentage of Common Customs Tariff duty applicable
1 April 1973	0	0
1 January 1974	3	25
1 January 1975	4.5	37.5
1 January 1976	6	50
1 July 1977	8	65
1 January 1979	6	50
1 January 1980	6	50
1 January 1981	4	35
1 January 1982	4	35
1 January 1983	2	20
1 January 1984	0	0

4. During the period from 1 January 1974 to 31 December 1983, Denmark, Norway and the United Kingdom shall be entitled to open each year, for imports of products originating in Portugal, zero-duty tariff quotas the amounts of which, shown in Annex A for 1974, shall be equal to the average amount of imports between 1968 and 1971 raised

cumulatively by four increases of 5%; after 1 January 1975 the amount of these tariff quotas shall be raised annually by 5%.

5. The expression 'the Community as originally constituted' means 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.

### *Article 2*

1. Imports of products referred to in Article 1 and of those specified in the following table shall be subjected to annual ceilings above which the customs duties applicable in respect of third countries may be reintroduced in accordance with paragraphs 2 to 10.

Common Customs Tariff heading No	Description
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)
45.03	Articles of natural cork
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork
55.05	Cotton yarn, not put up for retail sale
55.09	Other woven fabrics of cotton
56.07	Woven fabrics of man-made fibres (discontinuous or waste)
57.10	Woven fabrics of jute or of other textile bast fibres of heading No 57.03
59.04	Twine, cordage, ropes and cables, plaited or not
60.04	Undergarments, knitted or crocheted, not elastic or rubberized
60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized
61.01	Men's and boys' outer garments
61.02	Women's, girls' and infants' outer garments
61.03	Men's and boys' undergarments, including collars, shirt fronts and cuffs
61.04	Women's, girls' and infants' undergarments

2. Taking into account the Community's right to suspend application of ceilings for certain products, the ceilings fixed for 1973 are those shown in Annex B. These ceilings are calculated on the assumption that

the Community as originally constituted and Ireland shall make the first tariff reduction on 1 April 1973.

For 1974 the levels of the ceilings shall correspond to that applied in 1973 readjusted on an annual basis for the Community and raised by 3% for tariff headings Nos 45.02, 45.03 and 45.04 and by 5% for the other tariff heading numbers. From 1 January 1975 the levels of these ceilings shall be raised annually by 3% and 5% respectively.

For products covered by this Protocol but not included in that Annex, the Community reserves the right to introduce ceilings of which the level will be equal to the average amount of imports into the Community over the last four years for which statistics are available, increased by 5%; for the following years, the levels of these ceilings shall be raised annually by 5%.

3. Should, for two successive years, imports of a product subject to a ceiling be less than 90% of the level fixed, the Community shall suspend the application of this ceiling.

4. In the event of short-term economic difficulties, the Community reserves the right, after consultation within the Joint Committee, to maintain for a year the level fixed for the preceding year.

5. On 1 December each year the Community shall notify the Joint Committee of the list of products subject to ceilings in the following year and of the levels of the ceilings.

6. Imports under the tariff quotas opened in accordance with Article 1 (4) shall also be set off against the ceiling levels fixed for the same products.

7. Notwithstanding Article 3 of the Agreement and Article 1 of this Protocol, when a ceiling fixed for imports of a product covered by the said Protocol is reached, Common Customs Tariff duties on imports of the product in question may again be charged until the end of the calendar year.

In this event, prior to 1 July 1977, Ireland shall reimpose customs duties applicable to third countries, and Denmark, Norway and the United Kingdom shall reimpose customs duties as follows:

Timetable	Percentage of Common Customs Tariff duties applicable
1 January 1973	0
1 January 1974	40
1 January 1975	60
1 January 1976	80

The customs duties specified in Article 1 of this Protocol and Article 3 of the Agreement shall be reintroduced on 1 January of the following year for the products listed in Article 1 of the said Protocol and those listed in paragraph 1 of this Article.

8. When imports into the Community of a product subject to ceilings reach 75% of the level fixed, the Community shall inform the Joint Committee.

9. After 1 July 1977 the Contracting Parties shall examine within the Joint Committee the possibility of revising the percentage by which the levels of ceilings are raised, having regard to the trend of consumption and imports in the Community and to experience gained in applying this Article.

10. The ceilings for the products listed in Article 1 of this Protocol shall be abolished on 31 December 1983.

The ceilings for the products listed in paragraph 1 shall be abolished on 31 December 1979.

### *Article 3*

Notwithstanding Article 3 of the Agreement, customs duties on imports into Ireland of products originating in Portugal and specified in Annex C shall be progressively abolished in accordance with the following timetable:

Timetable	Rate of reduction — percentage
1 April 1973	5
1 January 1974	10
1 January 1975	15
1 January 1976	25
1 January 1977	40
1 January 1978	60
1 January 1979	80
1 January 1980	100

## Section B

### TREATMENT APPLICABLE TO IMPORTS INTO PORTUGAL OF CERTAIN PRODUCTS ORIGINATING IN THE COMMUNITY

#### Article 4

1. Notwithstanding Article 3 of the Agreement, customs duties on imports into Portugal of products originating in the Community as originally constituted and in Ireland, and specified in Lists A and B of Annex D, shall be progressively abolished in accordance with the following timetable:

Timetable	Rate of reduction — percentage	
	Products in List A	Products in List B
1 April 1973	20	20
1 January 1974	30	30
1 January 1975	50	40
1 January 1976	60	50
1 July 1977	80	60
1 January 1980	100	70
1 January 1983	—	80
1 January 1985	—	100

2. For products originating in Denmark, Norway and the United Kingdom, specified in the same Lists A and B, the customs duties on

imports into Portugal shall be progressively abolished in accordance with the following timetable:

Timetable	Rate of reduction — percentage	
	Products in List A	Products in List B
1 January 1973	60	60
1 January 1974	60	60
1 January 1975	70	60
1 July 1977	80	60
1 January 1980	100	70
1 January 1983	—	80
1 January 1985	—	100

### 3. For the following products:

Portuguese Customs Tariff heading No	Description
84.62	Ball, roller or needle roller bearings:
	Bearings:
	with a single row of balls, from which the balls cannot be removed manually or in which the row of balls is not separable or in which the faces of the rings are aligned in the same plane:
01	of an external diameter of 29 to 36 mm
02	of an external diameter exceeding 36 mm but not exceeding 50 mm
03	of an external diameter exceeding 50 mm but not exceeding 72 mm

— where these products originate in the Community as originally constituted and in Ireland, Portugal shall apply the rules laid down in Article 3 of the Agreement

— where these products originate in Denmark, Norway and the United Kingdom, Portugal shall reduce the customs duties on imports, in accordance with the following timetable:

Timetable	Rate of reduction — percentage
1 January 1973	90
1 January 1974	100

4. For products originating in Denmark, Norway and the United Kingdom and not listed in paragraphs 1, 2 and 3, Portugal shall abolish on 1 January 1973 the duties still existing with respect to these three States.

5. From 1 July 1977, the most favourable treatment resulting from the reductions made, in accordance with this Article, on the basic duties listed in Article 5 of the Agreement, shall be applied without discrimination by Portugal to all the Member States of the Community.

#### *Article 5*

1. Imports of products listed in the following table shall be subjected to an annual ceiling, above which the customs duties applicable in respect of third countries may be reintroduced in accordance with paragraphs 2 to 8.

Portuguese Customs Tariff heading No	Description
ex 84.45	Slide lathes Shaping machines Milling machines Fly presses Hydraulic presses Mechanical presses Riveting machines and flanging machines Folding presses

2. Taking into account Portugal's right to suspend application of the ceiling for certain products, the ceilings fixed for 1973 are shown in Annex E. From 1 January 1974 the level of these ceilings shall be raised annually by 10%.

3. Should, for two successive years, imports of a product subject to a ceiling be less than 90% of the level fixed, Portugal shall suspend the application of this ceiling.

4. In the event of short-term economic difficulties, Portugal reserves the right, after consultation within the Joint Committee, to maintain for a year the level fixed for the preceding year.

5. On 1 December each year Portugal shall notify the Joint Committee of the list of products subject to ceilings in the following year and of the levels of the ceilings.

6. Notwithstanding Article 3 of this Agreement, when a ceiling fixed for imports of a product covered by this Article is reached, Portuguese Customs Tariff duties on imports of the product in question may be reimposed until the end of the calendar year.

The customs duties specified in Article 3 of the Agreement shall be reintroduced on 1 January of the following year for the products listed in paragraph 1 of this Article.

7. After 1 July 1977 the Contracting Parties shall examine within the Joint Committee the possibility of revising the percentage by which the levels of ceilings are raised, having regard to the trend of consumption and imports in Portugal and to experience gained in applying this Article.

8. The ceilings for the products listed in paragraph 1 of this Article shall be abolished on 31 December 1979.

#### *Article 6*

1. Notwithstanding Article 3 of the Agreement and Article 4 of this Protocol, and in so far as its industrialization and development make protective measures necessary, Portugal may up to 31 December 1979 introduce, increase or reintroduce customs duties *ad valorem* not exceeding 20%. The total value of the products for which these measures can be applied may not exceed 10% of the total value of Portuguese imports during 1970 from the Community as originally constituted and from Denmark, Ireland, Norway and the United Kingdom.

2. These measures may be taken only if they are necessary to protect and favour the development of a new processing industry not already existing in Portugal on the date of the entry into force of the Agreement; they may only be applied with respect to the production of specific goods.

3. Twelve months after the introduction, increase or reintroduction of customs duties, Portugal shall reduce the tariffs by 5% per year with

respect to imports of products originating in the Community. The abolition of such duties must be completed by 1 January 1985 at the latest.

4. The measures specified in paragraph 1 shall be taken after consultation within the Joint Committee. These consultations shall take place as soon as possible.

ANNEX A

Tariff quotas with a zero-duty rating for 1974

DENMARK, NORWAY AND THE UNITED KINGDOM

Common Customs Tariff heading No	Description	Quotas		
		Denmark	Norway	United Kingdom
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard with the exception of products of subheading No 48.01 A and heading 48.09			569 metric tons
49.03	Children's picture books and painting books			
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial):			10 713 <sup>(1)</sup>
49.07	A. Printed globes (terrestrial or celestial) Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books: A. Postage, revenue and similar stamps	50 metric tons	12 metric tons	
49.08	C. Other II. Other Transfers (Decalcomanias)			
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings			
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks			
49.11	Other printed matter, including printed pictures and photographs: B. Other			

(1) In Sterling.

**ANNEX B**

**List of ceilings for 1973**

Common Customs Tariff heading No	Description	Level (in metric tons)
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	1 100
45.03	Articles of natural cork	8 200
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork	10 000
55.05	Cotton yarn, not put up for retail sale	8 000
56.07	Woven fabrics of man-made fibres (discontinuous or waste)	2 400
57.10	Woven fabrics of jute or of other textile bast fibres of heading No 57.03	4 100
59.04	Twine, cordage, ropes and cables, plaited or not	7 700
60.04	Undergarments, knitted or crocheted, not elastic or rubberized	3 000
60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized	720
61.01	Men's and boy's outer garments	980
61.02	Women's, girls' and infants' outer garments	290
61.03	Men's and boy's undergarments, including collars, shirt fronts and cuffs	970
61.04	Women's, girls' and infants' undergarments	110

*ANNEX C*

**Concerning products subject to the duties of the Irish Customs Tariff, reduced in accordance with the timetable in Article 3, when imported into Ireland**

Irish Customs Tariff heading No	Description
51.01	Yarn of man-made fibres (continuous), not put up for retail sale
54.05	Woven fabrics of flax or of ramie
55.05	Cotton yarn, not put up for retail sale
55.07	Cotton gauze
55.08	Terry towelling and similar terry fabrics, of cotton
55.09	Other woven fabrics of cotton
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale
56.07	Woven fabrics of man-made fibres (discontinuous or waste)
57.06	Yarn of jute or of other textile bast fibres of heading No 57.03
57.10	Woven fabrics of jute or of other textile bast fibres of heading No 57.03
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)
59.04	Twine, cordage, ropes and cables, plaited or not
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
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like
Chap. 60	Knitted and crocheted goods
Chap. 61	Articles of apparel and clothing accessories of textile fabric other than knitted or crocheted goods
62.01	Travelling rugs and blankets
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles

Irish Customs Tariff heading No	Description
62.03	Sacks and bags, of a kind for the packing of goods
62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods
62.05	Other made up textile articles (including dress patterns)
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
64.03	Footwear with outer soles of wood or cork
64.04	Footwear with outer soles of other materials
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal

## ANNEX D

### Lists of products subject to the special timetables for tariff reductions in Portugal referred to in Article 4

#### LIST A

*Concerning products subject to the duties of the Portuguese Customs Tariff, reduced in the proportions and in accordance with the timetable laid down in Article 4, when imported into Portugal*

Portuguese Customs Tariff heading No	Description
25.01 01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride, salt liquors; sea water: Salt and pure sodium chloride
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal-tar-distillation products
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals
28.01 02	Halogens (fluorine, chlorine, bromine and iodine): Chlorine
28.02 02	Sulphur, sublimed or precipitated; colloidal sulphur: Sulphur in other forms
28.04 03 05	Hydrogen, rare gases and other non-metals: Oxygen Not specified
28.06 01	Hydrochloric acid and chlorosulphuric acid: Hydrochloric acid
28.08	Sulphuric acid; oleum
28.09 01	Nitric acid; sulphonitric acids: Nitric acid
28.10 02	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-): Phosphoric acids
28.13 01	Other inorganic acids and oxygen compounds of non-metals (excluding water): Carbon dioxide

Portuguese Customs Tariff heading No	Description
28.15 01	Sulphides of non-metals; phosphorus trisulphide: Carbon disulphide
28.16 01 02	Ammonia, anhydrous or in aqueous solution: Anhydrous In aqueous solution
28.17 01	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium: Caustic soda
28.19	Zinc oxide and zinc peroxide
28.27	Lead oxides; red and orange lead
28.28 03	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides: Not specified
28.31 01 02	Chlorites and hypochlorites: Calcium hypochlorite ('Chloride of lime') Not specified
28.38 (a) 01 07 08 09	Sulphates (including alums) and persulphates: Neutral sodium sulphate Ferrous sulphate Copper sulphates: With a minimum percentage of 97.28 expressed $\text{CuSO}_4 \cdot 5\text{H}_2\text{O}$ Not specified
28.42 07	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate: Lead carbonate
28.45 01	Silicates; commercial sodium and potassium silicates: Sodium silicates
28.47 01 02 03 04 ex 07	Salts of metallic acids (for example, chromates permanganates, stannates): Sodium chromates: Neutral Acid Potassium chromates: Neutral Acid All products under this heading excluding tungsten salts
28.48	Other salts and peroxysalts of inorganic acids, but not including azides
28.54	Hydrogen peroxide (including solid hydrogen peroxide)
28.56 01	Carbides (for example, silicon carbide, boron carbide, metal carbides): Calcium carbide

(a) Temporary suspension of 50% of duties.

Portuguese Customs Tariff heading No	Description
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals
29.01 01	Hydrocarbons: Acetylene
29.02 (a) 05 08	Halogenated derivatives of hydrocarbons: Chloroethylenes Trichlorodi (chlorophenyl) ethane (DDT)
29.18 01	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives: Nitroglycerol
29.35 06	Heterocyclic compounds; nucleic acids: Quelina
29.38 01	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: Vitamin A
29.42 01 02 05 06 08	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives: Opium alkaloids and their derivatives: Codeine and its derivatives Not specified Cocaine: Crude Not specified, and cocaine derivatives Alkaloids and their derivatives, not specified
29.43 ex 01	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos 29.39, 29.41 and 29.42: Rhamnose, raffinose and mannose
29.44 ex 04	Antibiotics: All products under this heading excluding oxytetracyclin and its salts
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter

(a) Temporary suspension of 50% of duties.

Portuguese Customs Tariff heading No	Description
30.05 01	Other pharmaceutical goods: Sterile surgical catgut and similar sterile suture materials, sterile laminaria and sterile laminaria tents, and sterile absorbable surgical haemostatics
31.05 03	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: Not specified
32.01	Tanning extracts of vegetable origin
32.03	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)
32.05 02	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo: Sulphur-based dyestuffs
32.07 01	Other colouring matter; inorganic products of a kind used as luminophores: Ultramarine blue
32.09 03 04 05	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail: Stamping foils: of gold or gold alloys Varnishes Not specified
32.11	Prepared driers
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations, stopping, sealing and similar mastics, including resin mastics and cements
32.13 01 02	Writing ink, printing ink and other inks: Writing and drawing inks Not specified
33.06 03 04	Perfumery, cosmetics and toilet preparations: Preparations for deodorizing premises, unscented Not specified
34.01 01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap: Soap in powder, flakes, granules, needles or similar forms: Unscented

Portuguese Customs Tariff heading No	Description
02	Scented Soap in other forms and organic surface-active products and preparations for use as soap:
03	Unscented: In smooth bars or blocks weighing more than 400 g
04	Abrasive soap
05	Not specified
06	Scented soap in all forms, and toilet soaps
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:
01	Organic surface-active agents
02	Surface-active preparations
03	Washing preparations: Containing organic substances
04	Not containing organic substances
34.05	Polishes and creams; for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No 34.04
34.06	Candles, tapers, night-lights and the like
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass
01	Gelatin and gelatin derivatives
02	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:
ex 01	Put up for sale by retail in packages of a net weight of 1 kg or less, other than those with a basis of sodium silicate emulsion
ex 02	Not specified, other than those with a basis of sodium silicate emulsion
36.01	Propellent powders
36.03	Mining, blasting and safety fuses
36.04	Percussion and detonating caps; igniters; detonators:
02	Not specified
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets):
01	Railway fog signals
02	Line-throwing rockets
03	Not specified
36.07	Ferro-cerium and other pyrophoric alloys in all forms:
01	Lighter flints, whether or not in small rods or bars

Portuguese Customs Tariff heading No	Description
36.08	Other combustible preparations and products:
01	Tinder
02	Not specified
37.03	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed:
01	Blueprint paper
38.03	Activated carbon (decolorizing, depolarizing or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products:
01	Activated carbon
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):
02	Not specified
ex 38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries other than prepared glazings and prepared dressings with a basis of amylaceous substances
38.18	Composite solvents and thinners for varnishes and similar products
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:
03	Insulating materials for electrical uses
04	Heat-insulating preparations
ex 09	Not specified, excluding products of sorbitol cracking
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl ester and other unsaturated polyesters, silicones):
	Artificial resins:
	Phenoplasts:
01	Of the Novolak type
02	Not specified
ex 03	Products not falling within the conditions of the Note to this heading
04	Alkyds
	Moulding products:
06	Phenoplasts
07	Aminoplasts
08	Alkyds
	Artificial plastic materials, whether or not combined with paper, fabrics or other materials:

Portuguese Customs Tariff heading No	Description
10	Monofil of a diameter exceeding 1 mm but not exceeding 3 mm
11	Plates, sheets and strip, rigid, weighing more than 160 g per square metre, printed or not
12	Blocks, plates, sheets and strip, cellular
13	Plates, sheets and strip, not specified: Weighing up to 160 g per square metre, printed
14	Weighing up to 160 g per square metre, unprinted
15	Weighing more than 160 g per square metre, printed
17	Profile shapes
18	Rigid tubes
20	Tubes, not specified: For other purposes
22	For floor coverings: Cellular
24	Waste, unusable articles and scrap
25	Adhesives
26	Products not specified
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): Artificial plastic materials, whether or not combined with paper, fabrics or other materials:
05	Monofil of a diameter exceeding 1 mm but not exceeding 3 mm
06	Plates, sheets and strip, rigid, weighing more than 160 g per square metre, printed or not
07	Blocks, plates, sheets and strip, cellular Plates, sheets and strip, not specified:
08	Weighing up to 160 g per square metre, printed
09	Weighing up to 160 g per square metre, unprinted
10	Weighing more than 160 g per square metre, printed
11	Weighing more than 160 g per square metre, unprinted
12	Profile shapes
13	Rigid tubes
15	Tubes, not specified: For other purposes

Portuguese Customs Tariff heading No	Description
16	Not specified
	For floor coverings:
17	Cellular
18	Not specified
19	Waste, unusable articles and scrap
21	Products not specified
39.03	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:
02	Nitrocellulose
	Artificial plastic materials, whether or not combined with paper, fabrics or other materials:
	Other products:
11	Blocks, plates, sheets and strip, cellular
	Plates, sheets and strip, not specified:
12	Weighing up to 160 g per square metre, printed
13	Weighing up to 160 g per square metre, unprinted
14	Weighing more than 160 g per square metre, printed
15	Weighing more than 160 g per square metre, unprinted
16	Profile shapes
17	Rigid tubes
	Tubes, not specified:
19	For other purposes
	For floor coverings:
21	Cellular
23	Waste, unusable articles and scrap
24	Adhesives
25	Products not specified
39.04	Hardened proteins (for example, hardened casein and hardened gelatin):
01	Adhesives
02	Products not specified
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example chlorinated rubber, rubber hydrochloride, oxidized rubber, cyclicized rubber):
01	Run gums and ester gums
10	Adhesives

Portuguese Customs Tariff heading No	Description
39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06:
03 05	Floor coverings: Cellular Articles not specified, printed or not
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)
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):
01 02 03 04 06	Impregnated textile thread Insulating tape Rubber on backings of any material, for the repair of inner tubes and pneumatic tyre cases Solutions and dispersions Not specified
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber:
01 02 03	Rubber thread and cord, uncovered Rubber thread and cord, textile covered Textile thread covered or impregnated with rubber
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanized rubber:
01 02 03 04	Plates, sheets and strip, cellular Plates, sheets and strip, not specified Profile shapes Adhesives
40.09	Piping and tubing, of unhardened vulcanized rubber:
01 02	Reinforced with thread of any kind, with fabric or with braid Other than reinforced
40.10	Transmission, conveyor or elevator belts or belting, of vulcanized rubber:
01 02	V-belts or belting Of any other cross-section

Portuguese Customs Tariff heading No	Description
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:
01	Tyres
02	Tyre cases, inner tubes and flaps, weighing each:
03	Up to 5 kg
04	More than 5 kg but not more than 20 kg
40.12	Hygienic and pharmaceutical articles (including teats) of unhardened vulcanized rubber, with or without fittings of hardened rubber
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanized rubber:
01	Corsets, belts and the like
02	Diving-suits
03	Not specified
40.14	Other articles of unhardened vulcanized rubber:
02	Not specified
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap waste and powder of hardened rubber:
02	Tubes
03	Not specified
40.16	Articles of hardened rubber (ebonite and vulcanite):
01	Cigar and cigarette cases, match-holders, tobacco boxes and purses
02	Not specified
41.02	Bovine cattle leather (including buffalo leather) and equine leather except leather falling within heading No 41.06, 41.07 or 41.08:
02	Sole leather
(a) 04	Not specified
41.04	Goat and kid-skin leather, except leather falling within heading No 41.06, 41.07 or 41.08
41.05	Other kinds of leather, except leather falling within heading No 41.06, 41.07 or 41.08
41.06	Chamois-dressed leather
41.08	Patent leather and imitation patent leather; metallized leather
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal

(a) Temporary suspension of 50% of duties.

Portuguese Customs Tariff heading No	Description
42.02	Travel goods (for example, trunks, suitcases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric:
01	Cigar and cigarette cases, match-holders, tobacco pouches and purses
02	Cases and similar articles with compartments for toilet requisites
03	Wallets; ladies' handbags
04	Trunks, suitcases and attaché cases, not elsewhere specified:
05	Up to 30 cm in depth
06	More than 30 cm in depth
	Not specified
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes:
03	Pickers for weaving looms
04	Not specified
42.05	Other articles of leather or of composition leather
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated):
01	Assembled in plates, crosses and similar forms
02	Not specified
43.03	Articles of furskin
43.04	Artificial fur and articles made thereof:
02	Articles
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:
01	Of a thickness exceeding 75 mm and a minimum width of 25 cm
44.06	Wood paving blocks
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like
44.11	Drawn wood; match splints; wooden pegs or pins for footwear:
01	Match splints
02	Not specified
44.12	Wood wool and wood flour

Portuguese Customs Tariff heading No	Description
44.13 01 02	Wood (including blocks, strips and friezes for parquet or wood-block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured: For parquet or wood-block flooring For other purposes
44.14	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
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); 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
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards
44.20	Wooden picture frames, photograph frames, mirror frames and the like
44.23 01 02 03	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels): Carved, veneered, waxed, polished or varnished, turned, moulded, painted and covered with other materials than leather, imitation leather and fabrics containing silk Inlaid, lacquered, gilt, with appliqué-work of fine wood, ornamented with metal or other materials and covered with leather, imitation leather or fabrics containing silk Not specified
44.24	Household utensils of wood
44.25 01 02 03 04	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood: Tools Boot and lasts and trees Not specified: Plain Other
44.26 01 02	Spools, cops, bobbins, sewing thread reels and the like, of turned wood: Spools, cops and bobbins for use in spinning and weaving Not specified
44.27 01 02	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood: Cases Articles for personal adornment Other articles:

Portuguese Customs Tariff heading No	Description
03	Of wood inlaid, lacquered, gilt, with appliqué-work of fine wood, or ornamented with metal or other materials
04	Not specified
44.28	Other articles of wood:
01	Cut wood, scored or not, for the manufacture of match boxes
02	Blinds, cut to size or in pieces
	Other articles:
03	Carved, veneered, turned, moulded, waxed, polished or painted
04	Inlaid, lacquered, gilt, with appliqué-work of fine wood, or ornamented with metal or other materials
05	Not specified
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:
01	Blotting paper
02	Newsprint, weighing from 20 to 30 grams per square metre and imported for printing newspapers
04	Ordinary printing paper, of any colour, of the ordinary newsprint type, weighing from 45 to 72 grams per square metre, not put up in reels
05	Paper of any quality, other than that specified in subheadings 48.01.02, 48.01.03 and 48.01.04, for printing books or reviews
06	Tissue paper
08	Cigarette paper, in reels, imported into the continental territory of the Republic by firms legally authorized to process tobacco on an industrial scale
ex 09	Products not falling within the conditions of the Note to this heading
ex 10	Products not falling within the conditions of the Note to this heading
11	Paperboard, not specified
48.02	Hand-made paper and paperboard
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof and glazed transparent paper, in rolls or sheets:
01	Paper and card
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:
	Not specified:
03	Card
04	Paperboard

Portuguese Customs Tariff heading No	Description
48.05 01 02 03 04	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets: Corrugated Other: Paper Card Paperboard
48.06 03 04	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets: Paper: Paper, not specified Card and paperboard
48.07 02 04 ex 05 06 ex 07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets: Not specified: Paper: Gummed paper Carbon and similar paper Products not falling within the conditions of the Note to this heading Card: All products under this heading excluding latex impregnated paperboard
48.10 01 02 03	Cigarette paper, cut to size, whether or not in the form of booklets or tubes: In reels: Imported into the continental territory of the Republic by firms legally authorized to process tobacco on an industrial scale Imported in other conditions Not specified
48.11	Wallpaper and lincrusta; window transparencies of paper
48.13 01 02	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes: Carbon and similar paper Duplicator stencils and the like
48.14 01 02	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: Printed Unprinted

Portuguese Customs Tariff heading No	Description
48.15	Other paper and paperboard, cut to size or shape:
	Paper:
02	Blotting paper
03	Corrugated paper
04	Paper in band or strip form, whether or not perforated, for use exclusively with telegraphic equipment
05	Ruled paper and writing paper in sheets
06	Stencil paper
07	Gummed paper
08	Tissue paper
09	Kraft paper
10	Toilet paper
13	Pleated paper
14	Transfer paper
16	Paper, not specified
	Card:
17	Card for electricity-insulation purposes
18	Blotting card
19	Corrugated card
21	Card, not specified
	Paperboard:
23	Blotting paperboard
24	Corrugated paperboard
26	Paperboard, not specified
48.16	Boxes, bags and other packing containers, of paper or paperboard:
01	Printed
	Unprinted or, when excluded from the preceding subheading, printed:
	Of paper:
02	Boxes or drums
03	Bags
04	Other packagings
	Of card or paperboard:
05	Boxes or drums
06	Other packagings
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like:
01	Printed
02	Unprinted

Portuguese Customs Tariff heading No	Description
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
48.19	Paper or paperboard labels, whether or not printed or gummed:
01	Printed
02	Unprinted
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding: Not specified: Of paper pulp or cellulose wadding: 03 For packaging purposes 04 For other purposes Of paper: 05 Printed 06 Unprinted Of card or paperboard: 07 Printed 08 Unprinted
49.01	Printed books, booklets, brochures, pamphlets and leaflets: 03 Multilingual dictionaries containing Portuguese 07 Books, paper-bound or in the form of sheets, not specified 09 Books, stiff-bound or cloth-bound, provided the binding does not incorporate leather, originating in Brazil and printed exclusively in Portuguese, or originating in the overseas provinces and printed exclusively or pluralistically in Portuguese or any other language spoken by the inhabitants of those provinces 10 Books, stiff-bound or cloth-bound, not specified
49.03	Children's picture books and painting books: 01 Picture books 02 Drawing books and painting books
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books: 01 Cheque books and the like 02 Stock, share and bond certificates and similar documents of title, neither signed nor numbered
49.08	Transfers (decalcomanias)

Portuguese Customs Tariff heading No	Description
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings:
01	Cut out in the form of sheets
02	Not specified
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks
49.11	Other printed matter, including printed pictures and photographs:
01	Illustrations, pictures and photographs
07	Trade advertising matter and tourist propaganda in book form:
09	Paper-bound or in the form of sheets, not specified
09	Stiff-bound or cloth-bound, provided the binding does not incorporate leather, originating in Brazil and printed exclusively in Portuguese, or originating in the overseas provinces and printed exclusively or pluralistically in Portuguese or any other language spoken by the inhabitants of those provinces
10	Stiff-bound or cloth-bound, not specified
11	Not specified
50.09	Woven fabrics of silk or of waste silk other than noil
50.10	Woven fabrics of noil silk
51.01	Yarn of man-made fibres (continuous), not put up for retail sale:
03	Not specified:
04	Of artificial textile fibres: Single, of a count of not less than 1 100 denier
04	Not specified
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:
01	Monofil and artificial straw
51.03	Yarn of man-made fibres (continuous), put up for retail sale:
03	Not specified:
03	Of artificial textile fibres
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02:
01	Woven fabrics of monofil or artificial straw of heading No 51.02
02	Not specified
52.01	Metallized yarn, being textile yarn spun with metal or covered with metal by any process:
01	Of precious metal
02	Of base metal

Portuguese Customs Tariff heading No	Description
52.02 01 02	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like: Woven fabrics of metal thread Not specified
53.01 03 04 05	Sheep's or lambs' wool, not carded or combed: Washed wool, other than fleece-washed: White Not specified Dyed
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)
53.05 01 02 03 04 05 06 07	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed: Wool and fine animal hair, other than rabbit or hare hair, carded: Undyed Dyed Wool and fine animal hair, other than rabbit or hare hair, combed: In the form of slubbings: Undyed Dyed In the form of slivers: Undyed Dyed Not specified
53.06 01 02 03	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale: Effect yarns Not specified: Unbleached or bleached Dyed
53.07 01 02 03 04	Yarn of combed sheep's or lamb's wool (worsted yarn), not put up for retail sale: Effect yarns Two-ply, up to No 1½ Not specified: Unbleached or bleached Dyed
53.08 01 02 03 04	Yarn of fine animal hair (carded or combed), not put up for retail sale: Effect yarns Combed, two-ply, up to No 1½ Not specified: Unbleached Dyed

Portuguese Customs Tariff heading No	Description
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale:
01	Of horsehair, covered with any textile fibre
02	Not specified
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair:
01	Weighing up to 200 grams per square metre
02	Weighing more than 200 but not more than 300 grams per square metre
03	Weighing more than 350 but not more than 450 grams per square metre
04	Weighing more than 450 grams per square metre
53.12	Woven fabrics of coarse animal hair other than horsehair
53.13	Woven fabrics of horsehair
54.03	Flax or ramie yarn, not put up for retail sale:
	Single, unbleached:
01	Up to No 16
02	Higher than No 16 and up to No 30
03	Higher than No 30
	Single, bleached:
04	Up to No 16
05	Higher than No 16 and up to No 30
06	Higher than No 30
	Single, dyed:
07	Up to No 16
08	Higher than No 16 and up to No 30
09	Higher than No 30
	Multiple or cabled, unbleached:
10	Up to No 16
11	Higher than No 16 and up to No 30
12	Higher than No 30
	Multiple or cabled, bleached:
13	Up to No 16
14	Higher than No 16 and up to No 30
15	Higher than No 30
	Multiple or cabled, dyed:
16	Up to No 16
17	Higher than No 16 and up to No 30
18	Higher than No 30
54.04	Flax or ramie yarn, put up for retail sale:
01	Up to No 16
02	Higher than No 16

Portuguese Customs Tariff heading No	Description
54.05	Woven fabrics of flax or of ramie:
01	Damask fabrics and fabrics for table linen
02	Packing and wrapping cloth and sackings
03	Canvas, unbleached or bleached, of a maximum width of 62 cm, with dyed or undyed guide threads weighing more than 650 grams per square metre
	Not specified:
04	Unbleached
05	Bleached
06	Dyed
55.06	Cotton yarn, put up for retail sale
55.08	Terry towelling and similar terry fabrics, of cotton:
02	Dyed
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:
	Synthetic:
02	Not specified
(a) 03	Artificial
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous):
	Of synthetic fibres
02	Not specified
03	Of artificial fibres
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:
01	Of synthetic textile fibres
02	Of artificial textile fibres
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:
	Synthetic:
02	Not specified
03	Artificial
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:
01	Effect yarns
	Not specified:
02	Of synthetic textile fibres
03	Of artificial textile fibres
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale:
01	Effect yarns
	Not specified
02	Of synthetic textile fibres
03	Of artificial textile fibres

(a) Temporary suspension of 50% of duties.

Portuguese Customs Tariff heading No	Description
57.05	Yarn of true hemp: Not put up for retail sale: 01       Single 02       Multiple or cabled Put up for retail sale: 03       Up to No 16 04       Higher than No 16
57.09	Woven fabrics of true hemp: 01       Packing and wrapping cloth and sacking 02       Canvas, unbleached or bleached, of a maximum width of 62 cm, with dyed or undyed guide threads, weighing more than 650 grams per square metre Not specified: 03       Unbleached 04       Bleached 05       Dyed
57.11	Woven fabrics of other vegetable textile fibres: 01       Packing and wrapping cloth and sacking Not specified: 02       Unbleached 03       Bleached 04       Dyed
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): 01       Of silk 02       Of man-made textile fibres 03       Of wool or other animal hair Of other fibres: 04       Unbleached or bleached 05       Dyed
58.05	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: 01       Narrow woven fabrics of silk 02       Narrow woven fabrics of man-made textile fibres 03       Narrow woven fabrics of wool or other animal hair 04       Narrow woven fabrics of other fibres 05       Narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size

Portuguese Customs Tariff heading No	Description
58.07	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, pompoms and the like:
01	Incorporating metal
02	Not incorporating metal: Of any fibre, suitable for the manufacture of hats
03	Of silk or man-made fibres
04	Of wool or other animal hair
05	Of other fibres
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:
01	Of silk
02	Of man-made textile fibres
03	Of wool or other animal hair
04	Of other fibres:
05	Tulle Knotted net fabrics
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs:
01	Of silk
02	Of man-made textile fibres
03	Of wool or other animal hair
04	Of other fibres:
05	Knotted net fabrics Not specified
58.10	Embroidery, in the piece, in strips or in motifs: With visible ground, in the piece or in strips:
01	On felt: Incorporating silk or man-made textile fibres
02	Other On other fabric:
06	Other: For other purposes
07	Without visible ground
09	Embroidery incorporating sequins, beads, precious stones, metal thread or glass fibre
59.01	Wadding and articles of wadding; textile flock and dust and mill neps: Wadding:
01	Of absorbent cotton
02	Not specified
03	Articles of wadding Textile flock and dust and mill neps:
04	Of vegetable fibres
05	Of other fibres

Portuguese Customs Tariff heading No	Description
59.02	Felt and articles of felt, whether or not impregnated or coated: In sheets, not specified, neither impregnated nor coated with bituminous or similar materials: 02 Weighing up to 400 grams per square metre 03 Weighing more than 400 but not more than 1 000 grams per square metre 04 Weighing more than 1 000 grams per square metre 06 Rugs, carpets and runner-carpets 07 Articles of felt, not specified
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated: 03 Adhesives
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics
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: 02 Buckram and similar woven fabrics 03 Not specified
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials: 01 Weighing up to 400 grams per square metre 03 Weighing more than 1 400 grams per square metre
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil: 01 Weighing up to 400 grams per square metre 02 Weighing more than 400 but not more than 1 400 grams per square metre 03 Weighing more than 1 400 grams per square metre
59.10	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: 01 Weighing up to 1 400 grams per square metre 02 Weighing more than 1 400 grams per square metre
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods: 01 Of silk or man-made textile fibres 02 Of wool or other animal hair 03 Of other fibres
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like: 01 Textile fabrics otherwise impregnated or coated: Weighing up to 400 grams per square metre

Portuguese Customs Tariff heading No	Description
02	Weighing more than 400 but not more than 1 400 grams per square metre
03	Weighing more than 1 400 grams per square metre
04	Painted canvas
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:
	Of a width of not more than 50 cm:
01	Of silk or man-made textile fibres
02	Of wool or other animal hair
03	Of other fibres
	Of a width of more than 50 cm:
04	Of silk or man-made textile fibres
05	Of wool or other animal hair
06	Of other fibres
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles:
	Wicks:
01	For candles
02	Not specified
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:
01	Neither sewn nor otherwise fabricated
02	Not specified
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant:
01	Bolting cloth
03	Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, suitable for use in manufacture of card clothing
	Fabrics impregnated or coated with any material:
	For electricity insulation purposes:
05	Strip or tape
06	Hose
08	Fabrics of vegetable fibres, covered or laminated with rubber sheeting, for packing and joints
10	Fabrics of a kind used as accessories for machines, in the piece or in the form of articles
	Fabrics not specified, and bonded fibre fabrics for use in machinery or plant:
12	Made up into articles
	Felt, nor specified, for use in machinery or plant:
	Made up into articles:
15	Not specified
17	Packing and joints, including those with metal reinforcement, containing rubber
18	Heddles

Portuguese Customs Tariff heading No	Description
60.01	Knitted or crocheted fabric, not elastic or rubberized:
01	Of silk
	Of man-made textile fibres:
02	Continuous
03	Discontinuous
04	Of wool or other animal hair
05	Of other fibres
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized:
02	Of silk
	Of man-made textile fibres:
03	Continuous
04	Discontinuous
05	Of wool or other animal hair
06	Of other fibres
60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized:
01	Of silk
	Of man-made textile fibres:
02	Continuous
03	Discontinuous
04	Of wool or other animal hair
05	Of other fibres
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberized (including elastic knee-caps and elastic stockings):
	Knitted or crocheted fabric, elastic:
	Of a width of not more than 50 cm:
01	Of silk or man-made textile fibres
02	Of wool or other animal hair
03	Of other fibres
	Of a width of more than 50 cm:
04	Of silk or man-made textile fibres
05	Of wool or other animal hair
06	Of other fibres
	Articles of knitted or crocheted fabric, elastic:
07	Elastic knee-caps and elastic stockings
	Other articles:
08	Of silk or man-made textile fibres
09	Of wool or other animal hair
10	Of other fibres
	Knitted or crocheted fabric, rubberized:
11	Of silk or man-made textile fibres
12	Of wool or other animal hair

Portuguese Customs Tariff heading No	Description
13	Of other fibres
	Articles of knitted or crocheted fabrics, rubberized:
14	Of silk or man-made textile fibres
15	Of wool or other animal hair
16	Of other fibres
61.06	Shawls, scarves, mufflers, mantillas, veils and the like:
01	Of silk or man-made textile fibres
02	Of wool or other animal hair
	Of other fibres:
03	Composed wholly or partly of open-weave fabrics and embroidery fabrics
04	Not specified
61.07	Ties, bow ties and cravats:
01	Of silk
02	Of man-made textile fibres
03	Of wool or other animal hair
04	Of other fibres
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments:
01	Of silk
02	Of man-made textile fibres
03	Of wool or other animal hair
	Of other fibres:
04	Composed wholly or partly of open-weave fabrics or embroidered fabrics
05	Not specified
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:
01	Of silk or man-made textile fibres
02	Of other fibres
61.11	Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):
01	Of silk or man-made textile fibres
62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods:
	Tarpaulins:
01	Weighing up to 800 grams per square metre
02	Weighing more than 800 grams per square metre
03	Sails
04	Not specified

Portuguese Customs Tariff heading No	Description
62.05 01 02	Other made-up textile articles (including dress patterns): Of silk or man-made textile fibres Of other fibres
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings
63.02 01 02 03 04	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables: Of silk or man-made textile fibres Of other textile materials: Cleaning waste For the manufacture of paper or of artificial plastic materials Not specified
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material
64.02 01	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: Of fabrics of silk or man-made textile fibres
64.04	Footwear with outer soles of other materials
64.05 01 02 03 04	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal: Of fabric Of leather Of rubber or artificial plastic materials Of other materials
64.06 01 02	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof: Shin-guards for sports Not specified
65.03 02	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: Not specified: Women's
65.04 01 02	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed: Neither lined nor trimmed: Of straw or imitation straw Of other materials Not specified:

Portuguese Customs Tariff heading No	Description
03	Women's
04	Men's
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:
	Hats:
	Women's:
01	Neither lined nor trimmed
02	Not specified
03	Men's
04	Helmets, other than miners' helmets
	Bonnets, berets, caps and the like:
05	Waterproofed
06	Not specified
07	Hair-nets
ex 65.06	Other headgear, whether or not lined or trimmed:
	Hats:
	Women's:
01	Neither lined nor trimmed
02	Not specified
03	Men's
04	Helmets, other than miners' helmets
	Bonnets, berets, caps and the like:
05	Waterproofed
06	Not specified
07	Miners' helmets and the like
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear:
01	Covers, linings and corresponding part linings
02	Foundations
	Not specified:
03	Of paperboard
04	Of leather, hide or skin
05	Of waste or scrap of leather, hide or skin
06	Of other materials
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas):
	Umbrellas and sunshades, including walking-stick umbrellas:
01	Covered with silk or man-made textile materials
02	Covered with other materials
03	Umbrella tents, and garden and similar umbrellas

Portuguese Customs Tariff heading No	Description
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No 66.01 or 66.02:
01	Shafts
02	Frames
03	Not specified:
04	Of precious metal;
05	Of artificial plastic materials
05	Of other materials
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No 05.07 and worked quills and scapes):
03	Skins with their feathers: Assembled for the manufacture of articles or in the form of finished or unfinished articles
04	Not specified
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit:
01	Parts of artificial flowers, foliage or fruit, other than petals and sepals
02	Fruit:
03	With leaves or any other accessories
04	Without accessories
05	Products not specified:
04	Of fabrics
05	Of other materials
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair-nets)
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material
68.04	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:
02	For other purposes: Of artificial materials
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery:
01	Of artificial materials
68.08	Articles of asphalt or of similar material (for example, of petroleum, bitumen or coal-tar pitch):
02	Not specified

Portuguese Customs Tariff heading No	Description
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances
68.10	Articles of plastering material
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not:
01	Bricks
02	Not specified
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like:
	Panels:
01	Imitation azulejos or mosaic
02	Not specified
03	Prefabricated buildings
04	Not specified
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:
03	Articles not specified
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No 69.01
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No 69.01:
01	Retorts and jars
02	Crucibles
04	Not specified
69.07	Unglazed setts, flags and paving, hearth and wall tiles:
01	Of clay
02	Not specified
69.08	Glazed setts, flags and paving, hearth and wall tiles:
01	Azulejos
02	Not specified

Portuguese Customs Tariff heading No	Description
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:
02	Not specified Of clay or common stoneware
03	Of faience or fine stoneware
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian):
01	Neither painted nor otherwise decorated
02	Not specified
69.14	Other articles:
01	Of clay or common stoneware
02	Of faience or fine stoneware: Neither painted nor otherwise decorated
03	Not specified
04	Of other materials: Neither painted nor otherwise decorated
05	Not specified
70.03	Glass in balls, rods and tubes, unworked (not being optical glass):
02	Not specified
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles:
01	Wired
02	Other than wired: Up to 3 mm in thickness
03	More than 3 mm but not more than 5 mm in thickness
05	More than 10 mm in thickness
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles:
02	More than 3 but not more than 5 mm in thickness
03	More than 5 but not more than 10 mm in thickness
04	More than 10 mm in thickness
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked:
04	Other than wired: More than 5 but not more than 10 mm in thickness
05	More than 10 mm in thickness

Portuguese Customs Tariff heading No	Description
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; leaded lights and the like:
01	In plates or sheets, edge worked Other:
02	Coloured, matt, engraved, irisated, cut, marbled, opaque, opaline or painted
03	Not specified
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed:
01	In plates, with edges neither bevelled nor otherwise worked
02	In plates, with worked edges, but not otherwise worked Not specified:
03	Less than 1 200 square cm in area
04	1 200 square cm or more in area
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:
01	Coloured, matt, engraved, irisated, opaque, opaline or painted
02	Not specified
70.12	Glass inners for vacuum flasks or for other vacuum vessels
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses, curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like:
01	Coloured
02	Uncoloured
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:
01	Ampoules Other articles:
02	For laboratory purposes
03	For other purposes
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses:
01	Roughed-down, coarsely emery-ground or cold emery-ground
02	Not specified

Portuguese Customs Tariff heading No	Description
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):
01	Glass cubes and small glass plates, glass fragments and chippings, whether or not on a backing, for mosaics and similar decorative purposes
02	Imitation pearls and imitation precious and semi-precious stones:
03	Loose
03	In the form of unspecified articles
05	Articles not specified
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:
03	Fabrics, not specified, and trimmings
04	Articles of fabric
05	Products not specified
70.21	Other articles of glass:
01	Of coloured, matt, engraved, irised, cut, marbled, opaque, opaline, painted or moulded glass, with hollows or protruding parts
02	Of unspecified glass
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)
71.02	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)
71.03	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)
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:
02	Beaten or rolled, and in the form of wire
03	Not specified
71.06	Rolled silver, unworked or semi-manufactured:
01	Beaten or rolled, or in the form of wire
02	Not specified
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:
02	Beaten or rolled:
03	In the form of gilding leaves
04	In unspecified forms and in the form of wire
04	Not specified
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured:
01	Beaten or rolled, and in the form of wire
02	Not specified

Portuguese Customs Tariff heading No	Description
71.09 02 04	Platinum and other metals of the platinum group, unwrought or semi-manufactured: Beaten or rolled, and in the form of wire Not specified
71.10 01 02	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured: Beaten or rolled, and in the form of wire Not specified
71.12 01 02 03 04 05 06	Articles of jewellery and parts thereof, of precious metal or rolled precious metal: Of platinum or platinum-group metals Of gold Of silver Of rolled precious metal: Of rolled platinum or platinum-group metals Of rolled gold Of rolled silver
71.13 01 02 03 04 05 06	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: Of platinum or platinum-group metals Of gold Of silver Of rolled precious metal: Of rolled platinum or platinum-group metals Of rolled gold Of rolled silver
71.14 01 02 03 04 05 06 07	Other articles of precious metal or rolled precious metal: Crucibles, evaporating dishes and other articles of platinum or platinum alloys, for laboratory use Of platinum and platinum-group metals Of gold Of rolled silver Of rolled precious metal: Of rolled platinum or platinum-group metals Of rolled gold Of rolled silver
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
71.16 01 02	Imitation jewellery: Watch straps of base metal or base metal alloys: Not plated with precious metal Wholly or partly silvered

Portuguese Customs Tariff heading No	Description
03	Wholly or partly gilt, platinum-coated or plated with platinum-group metals
04	Other imitation jewellery of base metal: Wholly or partly gilt, platinum-coated or plated with platinum-group metals
05	Wholly or partly silvered
06	Imitation jewellery, not specified
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:
ex 03	Twisted bars and rods for use in concrete or reinforced-cement structures (b)
ex 04	Round bars and rods, of a diameter not exceeding 170 mm (b)
ex 05	Square bars and rods not exceeding 170 mm in side (b)
ex 06	Rectangular bars and rods of a width not exceeding 300 mm and a thickness of 60 mm or less (b)
ex 07	Other bars and rods, the cross-section of which can be inscribed in a circle of a diameter of 170 mm or less (b)
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:
ex 02	Twisted angles, shapes and sections for use in concrete or reinforced-cement structures (b)
ex 03	Angles with equal or unequal limbs, with a limb width not exceeding 200 mm (b)
ex 04	T sections of a height not exceeding 180 mm (b)
ex 05	I and H sections of a height not exceeding 340 mm (b)
ex 06	U sections of a height not exceeding 320 mm (b)
ex 07	Other angles, shapes and sections, of a weight not exceeding 15 kg per metre: Hot-rolled or extruded, or forged (b)
08	Cold-formed or cold-finished
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled:
ex 01	Clad with other metals by any process (b)
02	Printed, varnished, painted or enamelled
ex 03	Not specified (b)
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:
ex 01	Clad with other metals by any process (b)
ex 02	Printed, varnished, painted, or coated with plastic materials (b)
ex 03	Not specified: Cold-rolled (b)

(b) All the products under this heading excluding those contained in the list of ECSC products.

Portuguese Customs Tariff heading No	Description
73.14 01 02 03	Iron or steel wire, whether or not coated, but not insulated: Covered with textile materials Not covered with textile materials: Coated with other materials by any process Not specified
73.15 ex 02 ex 11 ex 12 ex 15 ex 17 ex 19 ex 21 ex 23 ex 27 ex 29 ex 31 ex 33 ex 35	Alloy steel and high-carbon steel in the forms mentioned in headings Nos 73.06 to 73.14: Puddled bars and pilings; ingots, blocks, lumps and similar forms: Other products (b) Bars and rods (including wire rod): Wire rod, in coils: Products specified in Note 6 (a) to this Chapter (b) Other products (b) Twisted bars and rods for use in concrete or reinforced-cement structures: Other products (b) Round bars and rods of a diameter not exceeding 170 mm Other products (b) Square bars and rods, 170 mm or less in side (b) Other products (b) Rectangular bars and rods of a width not exceeding 300 mm and a thickness of 60 mm or less: Other products (b) Other bars and rods, the cross-section of which can be inscribed in a circle of a diameter of 170 mm or less: Other products (b) Angles, shapes and sections; sheet piling: Twisted angles, shapes and sections, for use in concrete or reinforced-cement structures: Other products (b) Angles with equal or unequal limbs of a limb width not exceeding 200 mm: Other products (b) T sections of a height not exceeding 180 mm: Other products (b) I and H sections, of a height not exceeding 340 mm: Other products (b) U sections, of a height not exceeding 320 mm: Other products (b) Other angles, shapes and sections, of a weight not exceeding 15 kg per metre: Other products:

(b) All the products under this heading excluding those contained in the list of ECSC products.

Portuguese Customs Tariff heading No	Description
ex 37 38	Hot-rolled or extruded, or forged (b) Cold-formed or cold-finished
ex 41	Hoop and strip: Clad with other metals by any process: Other products (b)
ex 45	Not specified: Other products (b)
ex 46	Sheets and plates: Clad with other metals by any process: Products referred to in Note 6 (a) to this Chapter (b)
ex 47	Other products (b)
ex 48	Printed, varnished, painted, enamelled or coated with plastic materials: Products referred to in Note 6 (a) to this Chapter (b)
ex 49	Other products (b)
ex 51	Not specified: Other products: Cold-rolled (b)
ex 52	Hot-rolled, of a thickness not exceeding 3 mm (b)
54	Wire: Covered with textile materials: Products referred to in Note 6 (a) to this Chapter
55	Other products
56	Not covered with textile materials: Coated in other materials by any process: Products referred to in Note 6 (a) to this Chapter
57	Other products
58	Not specified: Products referred to in Note 6 (a) to this Chapter
59	Other products
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, bedplates, ties and other material specialized for joining or fixing rails:
ex 01	Rails, check-rails, switch blades, crossings (or frogs), crossing pieces (b)
ex 02	Not specified (b)
73.17	Tubes and pipes, of cast iron:
01	Unworked, or painted, varnished, enamelled or otherwise worked
02	Not specified

(b) All the products under this heading excluding those contained in the list of ECSC products.

Portuguese Customs Tariff heading No	Description
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced
73.21	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:
01	Lock-gates for hydraulic installations
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:
01	Of a capacity exceeding 3 000 litres and intended for use in industry for manufactures of all kinds Not specified:
02	Of cast iron, cast steel and malleable cast iron: Planed, varnished, enamelled, painted, polished, threaded or tapped, turned or clad with plastic materials or base metal
03	Not specified
04	Of welded, rolled or wrought iron or steel: Planed, drilled or punched, varnished, enamelled, painted, polished, threaded or tapped, turned or clad with plastic materials or base metal
05	Not specified
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods:
01	Drums equipped with threaded stoppers or with lids or bungs of all kinds or with holes for the fitting thereof, empty or full, weighing more than 3 kg
02	Other containers
73.24	Containers, of iron or steel, for compressed or liquefied gas: Of a capacity of up to and including 300 litres:
01	Welded
03	Of a capacity of more than 300 litres
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding electric cables:
02	Other
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel

Portuguese Customs Tariff heading No	Description
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:
01	Of wire of up to 5 mm in cross-section
02	Not specified
73.28	Expanded metal, of iron or steel:
01	For use in concrete and reinforced-concrete buildings
73.29	Chain and parts thereof, of iron or steel:
01	Key chains
02	Chain: With other than composite square links with a metal diameter of up to 6 mm
05	With composite square links, of the ladder and similar chain types
73.30	Anchors and grapnels and parts thereof, of iron or steel
73.31	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:
01	For fixing rails
02	For drawing-boards and offices
ex 03	All the products under this heading excluding nails for shoeing animals
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel:
01	For fixing rails, including washers and nuts when fitted therewith
03	Rivets
04	Not specified: Of cast iron, cast steel or malleable cast iron: Planed, varnished, enamelled, painted, polished, threaded or tapped, turned or clad with plastic materials or any other base metals
05	Not specified
06	Of welded, rolled or wrought iron or steel: Planed, varnished, enamelled, painted, polished, threaded or tapped, turned or clad with plastic materials or base metal
07	Not specified
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks and the like, and embroidery stilettoes, of iron or steel
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel

Portuguese Customs Tariff heading No	Description
73.35	Springs and leaves for springs, of iron or steel:
01	For railway and tramway rolling stock:
02	For trucks
05	Not specified
73.36	Stoves (including stoves with subsidiary boilers for central heating),
	ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:
01	Ranges
02	Not specified: Of cast iron, cast steel or malleable cast iron
73.37	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:
01	Of cast iron, cast steel or malleable cast iron
02	Of welded, rolled or wrought iron or steel
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:
02	Pressure cookers for cooking directly by steam
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel
73.40	Other articles of iron or steel:
01	Of wire of up to 5 mm in cross-section
02	Balls of a diameter of up to 100 mm, small cylinders and tups for crushers or grinding mills
03	Balls, not specified, for crushers or grinding mills
04	Boot protectors
05	Belt fasteners of the clipper type
06	Belt fasteners of the alligator type
07	Other articles: Of cast iron, cast steel or malleable cast iron:
08	Planed, varnished, enamelled, painted, polished, threaded or tapped, turned or clad with plastic materials or base metal
09	Not specified
09	Of welded, rolled or wrought iron or steel:
09	Planed, varnished, enamelled, painted, polished, threaded or tapped, turned or clad with plastic materials or base metal
10	Not specified

Portuguese Customs Tariff heading No	Description
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:
01	Bars and rods of square cross-section: Of a maximum width of 120 mm and a minimum thickness of 1½ mm
02	Not specified
03	Bars and rods of other than square cross-section, and angles, shapes and sections
04	Wire
74.04	Wrought plates, sheets and strip, of copper:
01	Of a maximum width of 120 mm and a minimum thickness of 1½ mm and with a width/thickness ratio of not less than 30
02	Not specified
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:
01	Of a thickness of 0.05 mm or less
02	Of a thickness exceeding 0.05 mm but not exceeding 0.15 mm
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper: Unworked or painted, varnished, enamelled or otherwise worked (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked:
02	The greatest dimension of the internal cross-section of which measures more than 80 mm
03	Not specified
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:
01	Of a capacity exceeding 3 000 litres and intended for use in industry for manufactures of any kind
02	Not specified
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire:
01	Wire cloth in endless bands for use on machinery or plant
02	Not specified
74.12	Expanded metal, of copper

Portuguese Customs Tariff heading No	Description
74.13 01	Chain and parts thereof, of copper: Key chains
02	Not specified: With links of a length or an external diameter of up to 30 mm
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:
01	For drawing-boards and offices
02	For other purposes
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:
01	Threaded bolts and screws, including washers and nuts when fitted therewith
02	Not specified
74.19	Other articles of copper:
01	Pins, hooks, buckles, scarf-rings, hairpins, other than ornamental, hooks and eyes for footwear, and fittings for belts, corsets and braces
02	Other articles
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:
01	Of a capacity exceeding 3 000 litres and intended for use in industry for manufactures of any kind
02	Not specified
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
76.11	Containers, of aluminium, for compressed or liquefied gas
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire
76.16	Other articles of aluminium:
02	Nails, screws, bolts and similarly shaped articles, whether or not threaded, including washers and nuts when fitted to the screws and bolts
03	Other articles
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire:
01	Alloys used in soldering, uncoated
02	Not specified

Portuguese Customs Tariff heading No	Description
78.03	Wrought plates, sheets and strip, of lead
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 grams per square metre; lead powders and flakes:
02	Not specified
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), of lead
78.06	Other articles of lead:
01	Collapsible tubes for packaging purposes
02	Other articles:
03	Of tinned lead
03	Not specified
79.02	Wrought bars, rods, angles, shapes and sections, of zinc, zinc wire
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:
02	Wrought plates, sheets and strip:
03	Polished
04	Printed, painted, galvanized, enamelled or otherwise coated
04	Not specified
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
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc
79.06	Other articles of zinc:
01	Nails, screws, bolts and similarly shaped articles, whether or not tapped, including washers and nuts when fitted to the screws and bolts
02	Other articles
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire:
01	Alloys used in soldering
80.03	Wrought plates, sheets and strip, of tin
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 per square metre; tin powders and flakes:
01	Foil
80.06	Other articles of tin:
01	Collapsible tubes for packaging purposes
02	Other articles

Portuguese Customs Tariff heading No	Description
82.01	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:
01	Spades, hoes, forks, rakes, scrapers, scythes and sickles
02	Shovels and pickaxes
03	Hedge clippers, axes, bill hooks and adzes
04	Not specified
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):
01	Saws (non-mechanical) of all kinds, assembled, and blades therefor
03	Slitting and slotting saws
04	Circular-saw blades
05	Not specified
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps:
01	Pincers
03	Not specified
82.04	Hand tools, including glazier's diamonds, not falling within any other heading of this Chapter; blowlamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated):
01	Anvils (including two-beaked anvils), vices and clamps, portable forges, masons' trowels, sledge-hammers and mauls, and smoothing irons
ex 02	Soldering irons and screwdrivers
03	Hammers, mortise chisels, stone chisels, heading chisels, centre-punches and chasing chisels
04	Cold chisels, planes and plane irons, augers, cooper's sets and bit braces
05	Putty knives and spoon tools
06	Shears for use with paperboard, card or paper, and drills (puas)
07	Die stocks
	Not specified:
08	For household purposes
09	For other purposes
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, with a working part of:
ex 02	All the products under this heading excluding drills

Portuguese Customs Tariff heading No	Description
ex 04	Drills (puas)
08	Tools not specified:
09	Weighing up to 500 grams each
09	Weighing more than 500 grams each
82.06	Knives and cutting blades, for machines or for mechanical appliances:
01	Helicoidal blades, of iron or steel, for hide or skin fleshing, trimming, smoothing and cleaning machines
02	Cutting blades and knives for fodder cutters, threshing machines, reapers, harvester-threshers and mowing-machines
03	Not specified:
04	Weighing up to 500 grams each
04	Weighing more than 500 grams each
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding ten kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink:
ex 01	Juice-extractors
02	Not specified
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06:
01	For arts and crafts
82.10	Knife blades:
01	For arts and crafts
02	Not specified
82.12	Scissors (including tailors' shears), and blades therefor:
02	Not specified
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):
01	Secateurs
03	Manicure and chiropody sets and appliances and the like (including nail files)
04	Not specified
83.01	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
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No 94.03

Portuguese Customs Tariff heading No	Description
83.05 01 02	Fittings for loose-leaf binders, for files or for stationery books of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal: Fittings for loose-leaf binders, for files or for stationery books Articles not specified
83.07 04	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No 85.22): Not specified
83.08 01 02 03	Flexible tubing and piping, of base metal: Of iron or steel Of copper or copper alloys Of other metal
83.09 01 02 03	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, 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: Tubular rivets and bifurcated rivets: Of aluminium Of other metal Not specified
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal
83.15	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
84.01 02 04	Steam and other vapour-generating boilers (excluding central-heating hot-water boilers capable also of producing low-pressure steam); super-heated water boilers: Boilers: Weighing more than 20 tons each Parts
84.02 01 02 03	Auxiliary plant for use with boilers of heading No 84.01 (for example, economizers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units: Auxiliary plant for use with super-heated water boilers Other plant Parts

Portuguese Customs Tariff heading No	Description
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators with or without purifiers:
01	Apparatus
02	Parts
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No 87.01 or mechanically propelled road rollers) with self-contained boilers:
02	Parts
84.06	Internal combustion piston engines:
	Parts:
04	Wet and dry cylinder liners, gudgeon pins, pistons and piston rings
05	Not specified
84.07	Hydraulic engines and motors (including water wheels and water turbines):
02	Parts
84.08	Other engines and motors:
01	Engines and motors
02	Parts
84.09	Mechanically propelled road rollers:
02	Parts
84.10	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:
	Pumps, motor pumps and turbo pumps:
01	Pumps fitted with measuring devices
84.11	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:
01	Pumps, motor pumps and turbo pumps for pneumatic tyres, weighing up to 50 kg each
04	Not specified
05	Parts
84.13	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances:
01	Furnace burners, mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances
02	Parts
84.14	Industrial and laboratory furnaces and ovens, non-electric:
	Furnaces and ovens:

Portuguese Customs Tariff heading No	Description
01 02 03	Weighing up to 5 000 kg each Weighing more than 5 000 kg each Parts
84.15	Refrigerators and refrigerating equipment (electrical and other):
01	Apparatus mounted on a common base or with interdependent elements, for refrigerating cabinets Cabinets and other furniture imported with their respective refrigerating units:
ex 02	Weighing up to 200 kg each, excluding those intended for purely domestic use
03	Weighing more than 200 kg each
04	Not specified
	Parts:
05	Cabinets and other furniture
06	Not specified
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor:
01	Calendering machines having up to 3 cylinders or weighing up to 5 000 kg each and rolling machines for the rubber and food industries
02	Not specified
	Parts:
03	Smooth, engraved or corrugated cylinders
04	Not specified
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 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:
01	Instantaneous or storage water heaters, of a kind used for domestic purposes
02	Steaming plant of a kind used for industrial purposes, weighing up to 5 000 kg each
	Steam or hot air drivers:
03	Weighing up to 2 000 kg each
04	Weighing more than 2 000 and up to 5 000 kg each
05	Not specified
06	Parts
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:
01	Filter presses
02	Filters for purifying or softening water
04	Honey-extracting centrifuges

Portuguese Customs Tariff heading No	Description
05	Oil centrifuges
06	Not specified
	Parts:
	For cream separators and for honey-extracting centrifuges:
	Of metal:
07	Weighing up to 10 kg each
08	Weighing more than 10 kg each
09	Of other materials
10	Not specified
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish-washing machines:
ex 01	All dish-washing and drying machines excluding those intended for domestic use
02	Not specified
03	Parts
84.20	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight-operated counting and checking machines; weighing-machine weights of all kinds:
	Balances, including scales:
	Automatic and semi-automatic:
	Not specified:
03	Weighing up to 150 kg each
04	Weighing more than 150 kg each
05	Dynamometers
06	Not specified
07	Parts
08	Weighing-machine weights
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand-blasting machines and similar jet projecting machines:
01	Sprinklers
02	Fire extinguishers weighing up to 200 kg each
	Sprays:
03	Weighing up to 10 kg each
04	Weighing more than 10 kg each
05	Not specified
06	Parts

Portuguese Customs Tariff heading No	Description
84.22	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:
01	Winches
	Jacks for use with vehicles:
03	Not specified
05	Pulley tackle
09	Parts
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):
03	Not specified
04	Parts
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers:
01	All-metal wheel ploughs weighing up to 180 kg each and unspecified ploughs weighing more than 100 kg but not more than 200 kg; two-row seeders
02	All-metal wheel ploughs, weighing more than 180 kg each and unspecified ploughs weighing more than 200 kg each; motor-driven cultivators; cultivators without motors, weighing more than 80 kg; fertilizer distributors; rotary-tool hoes; scarifiers; disc harrows weighing more than 200 kg, cutaway harrows weighing more than 270 kg, spring harrows; weighing more than 80 kg, and other harrows; planters for setting tubers, weeders weighing more than 80 kg, unspecified seeders and subsoil ploughs weighing more than 100 kg
03	Unspecified ploughs, weighing up to 100 kg each; cultivators without motors, weighing up to 80 kg, disc harrows, weighing up to 200 kg; cutaway harrows weighing up to 270 kg, spring harrows weighing up to 80 kg and toothed harrows; rollers and brake-harrows, weighing up to 700 kg, weeders weighing up to 80 kg; single-row seeders; subsoil ploughs weighing up to 100 kg
04	Not specified
	Parts:

Portuguese Customs Tariff heading No	Description
05	Mouldboards and ploughshares, other than those of cast iron or cast steel, soles, discs, cutters, coulter in the shape of knives or discs, for ploughs; teeth for cultivators or scarifiers; discs for disc harrows; hoeing, ridging and furrowing tools for weeders
	Not specified:
	Of metal:
06	Weighing up to 10 kg each
07	Weighing more than 10 kg each
08	Of other materials
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No 84.29):
01	Fruit-graders and tuber-graders and Marot-type grain-graders; unspecified threshers; drum shellers; mobile sifters
02	Tuber-diggers; harvesters; combine harvester-threshers; corn-pickers; machines for decorticating and shelling; pick-up balers; mowers; gleaners
04	Broad threshers, crank-operated shellers; stationary binders; fanning mills
	Not specified:
07	For other purposes
	Parts:
08	Double or single beaters; teeth for threshers and combine harvester-threshers; blades, fingers or guides for mowers, threshers and combine harvester-threshers
	Of machinery falling within subheadings 84.25.01 to 84.25.05:
	Of metal:
09	Weighing up to 10 kg each
10	Weighing more than 10 kg each
11	Of other materials
12	Not specified
84.26	Dairy machinery (including milking machines):
01	Butter-workers
02	Crank-operated butter churns
03	Unspecified butter churns
04	Not specified
	Parts:
	Of butter churns and butter-workers:
	Of metal:
05	Weighing up to 10 kg each

Portuguese Customs Tariff heading No	Description
06	Weighing more than 10 kg each
07	Of other materials
08	Not specified
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit-juice preparation or the like:
01	Combined grape-crushing and juice-separating machines, and continuous grape-pulp presses
02	Grape-crushing machines and grape marc presses
03	Not specified
	Parts:
	Of grape-crushing machines, of grape-crushing and juice-separating machines and of continuous grape pulp and grape marc presses:
	Of metal:
04	Weighing up to 10 kg each
05	Weighing more than 10 kg each
06	Of other materials
07	Not specified
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:
01	Silage cutters for fodder; drum fodder cutters
03	Fodder cutters, crank-operated; seed-disinfecting machines; fodder crushers
05	Not specified
	Parts:
	Of machinery falling within subheadings 84.28.01 to 84.28.04:
06	Fodder-crusher tups
	Not specified:
	Of metal:
07	Weighing up to 10 kg each
08	Weighing more than 10 kg each
09	Of other materials
10	Of machinery falling within subheading 84.28.05
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables:
01	Machinery
	Parts:
03	Not specified

Portuguese Customs Tariff heading No	Description
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:
01	Mixers, kneaders and dough-dividing machines
02	Potato-peeling machines
03	Not specified
04	Parts
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard:
01	Cutting machines weighing up to 1 000 kg, other than automatic-feed and three-sided cutting machines; slitters
03	Parts
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed slongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):
03	Paperboard matrices for stereotyping
06	Other apparatus
08	Parts: Not specified
84.35	Other printing machinery; machines for uses ancillary to printing:
02	Not specified
03	Parts
84.37	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:
01	Knitting machines: Circular machines
84.38	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):
03	Parts and accessories: Of spinning ring frames: fluted rollers weighing up to 2.5 kg each; spindles, pressure rollers, and the respective shafts and tension rollers for the spindle-driving bands, fitted with ball, roller or needle bearings
04	Toothed iron or steel strips for card clothing

Portuguese Customs Tariff heading No	Description
84.39 02 03	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat-making machines and hat-making blocks: Blocks Parts
84.40 03 04 05 06 08 09	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 of 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: Machinery: For washing clothes For folding, doubling or measuring, whether or not combined; dampers and inspection machines Fullers Not specified Parts: Printing cylinders: Engraved Not specified
84.41 01 03 04	Sewing machines; furniture specially designed for sewing machines; sewing-machine needles: Machines: For domestic use Parts: Arms, stands and driving-belt wheels for sewing-machine heads Not specified
84.42 01 02	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery): Machinery Parts
84.43 01 02	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries: Machinery Parts
84.46	Machine tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No 84.49:

Portuguese Customs Tariff heading No	Description
	Circular saws, band saws with or without carriages and reciprocating saws:
01	Weighing up to 1 000 kg each
02	Weighing more than 1 000 kg but not more than 2 000 kg each
84.47	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:
	Hydraulic presses:
03	Weighing up to 2 000 kg each
04	Weighing more than 2 000 kg but not more than 5 000 kg each
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine tools; tool holders for any type of tool or machine tool for working in the hand
84.50	Gas-operated welding, brazing, cutting and surface-tempering appliances:
04	Parts
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No 84.51, 84.52, 84.53 or 84.54:
01	For machines falling within heading No 84.51, 84.52 or 84.54
84.56	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:
04	Mixing machines for the ceramics industry
	Extrusion dies for the ceramics industry:
05	Vacuum type
06	Mechanical
07	Not specified
	Parts:
08	Cylinder sleeves, of iron or steel, whole or in parts, for grinders or mills, and steel jaws for crushers and granulators
09	Not specified
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves:
02	Parts

Portuguese Customs Tariff heading No	Description
84.59	Machines and other mechanical appliances, having individual functions, not falling within any other heading of this Chapter:
01	Lock-gate actuating apparatus; apparatus for regulating the flow and water-intake apparatus for use in irrigation systems
02	Oil-mill stones
07	Not specified
08	Parts
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure-reducing valves and thermostatically controlled valves:
01	Of copper or aluminium: Weighing up to 2 kg each
02	Weighing more than 2 kg each
03	Of iron or steel
04	Not specified
84.63	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:
01	Transmission shafts and cranks
03	Pulleys
04	Not specified
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:
01	Of metal: Weighing up to 500 grams each
02	Weighing more than 500 grams but not more than 10 kg each
03	Weighing more than 10 kg but not more than 100 kg each
04	Weighing more than 100 kg but not more than 500 kg each
05	Weighing more than 500 kg but not more than 1 000 kg each
06	Weighing more than 1 000 kg but not more than 2 000 kg each
07	Weighing more than 2 000 kg each
08	Of wood
09	Not specified

Portuguese Customs Tariff heading No	Description
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:
	Asynchronous triphase motors:
01	Weighing up to 50 kg each
02	Weighing more than 50 kg but not more than 300 kg each
	Monophase motors:
05	Weighing up to 10 kg each
06	Weighing more than 10 kg but not more than 30 kg each
	Rectifiers:
10	Weighing up to 500 kg each
	Generators and converters; motors, not specified:
12	Weighing up to 100 kg each
ex 15	All the products under this heading excluding toroid cores of iron powder within the meaning of the note under this heading
85.03	Primary cells and primary batteries:
01	Dry
02	Not specified
	Parts:
04	Not specified
85.04	Electric accumulators:
01	Lead-acid
02	Not specified
	Parts:
	Not specified:
04	Of lead
05	Of other metals
06	Of glass
07	Of other materials
85.05	Tools for working in the hand, with self-contained electric motor:
01	Tools
02	Parts
85.06	Electro-mechanical domestic appliances, with self-contained electric motor:
02	Not specified
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No 85.09:
02	Not specified
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:

Portuguese Customs Tariff heading No	Description
01	Furnaces and ovens and electric induction and dielectric heating equipment, weighing up to 5 000 kg each
02	Not specified
03	Parts
85.12	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:
01	Water heaters and space heaters
02	Smoothing irons and parts therefor
03	Stoves, cookers, ranges and similar cooking appliances, for domestic use
05	Heating resistors
06	Not specified
07	Parts, not specified
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):
05	Parts
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:
03	Amplifiers
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:
03	Apparatus, not specified
05	Parts, not specified
85.17	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:
01	Sirens
02	Not specified
03	Parts
85.18	Electrical capacitors, fixed or variable: Fixed:
01	Weighing up to 500 kg each
04	Parts

Portuguese Customs Tariff heading No	Description
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 (other than telephone switchboards) and control panels:
	Non-automatic make and break switches; isolating switches and rheostats:
	Weighing up to 2 kg each:
01	Of ceramic materials or glass
02	Of unspecified materials
03	Weighing more than 2 kg but not more than 500 kg each
12	Switchboards and control panels
13	Fuses
	Other articles weighing up to 2 kg each:
15	Of ceramic materials or of glass
16	Of other materials
17	Other articles weighing more than 2 kg each
18	Parts
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc lamps; electrically ignited photographic flashbulbs:
	For lighting purposes:
01	Filament lamps
02	Not specified
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors:
	Without metal armour or sheathing, covered with textile thread, fabric or braid:
01	Weighing up to 120 grams per metre
02	Weighing more than 120 grams per metre
	With metal armour or sheathing, whether or not covered with other materials:
03	Coaxial and submarine cables
04	Not specified
05	Covered with asbestos or with asbestos and textile threads
06	Covered with rubber
	Wire, not further processed than enamelled, varnished or anodized:
07	Up to 0.6 mm in diameter
08	More than 0.6 mm in diameter
09	Not specified

Portuguese Customs Tariff heading No	Description
85.24 02	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes: Not specified
85.25 01 02 03	Insulators of any material: Designed for use as supports for electric traction lines, other than those of porcelain Not specified: Of ceramic materials or glass Of other materials
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material
85.28 01 02 03 04 05 06 07 08 09 10	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter: Of metal: Weighing up to 500 grams each Weighing more than 500 grams but not more than 10 kg each Weighing more than 10 kg but not more than 100 kg each Weighing more than 100 kg but not more than 500 kg each Weighing more than 500 kg but not more than 1 000 kg each Weighing more than 1 000 kg but not more than 2 000 kg each Weighing more than 2 000 kg each Of wood Pipes of plastic materials or impregnated with plastic materials, of an internal diameter exceeding 200 mm Not specified
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity
86.04 01 02 03	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys: Mechanically propelled railway and tramway coaches, vans and trucks: Mechanically propelled tramway coaches, vans and trucks (American type): Fitted with bodies Not fitted with bodies Not specified
86.07 01 02	Railway and tramway goods vans, goods wagons and trucks: Vans and wagons Trucks
86.08	Containers specially designed and equipped for carriage by one or more modes of transport

Portuguese Customs Tariff heading No	Description
86.09	Parts of railway and tramway locomotives and rolling-stock:
01	Vehicles not fitted with bodies
02	For tramways (American type)
	Not specified
	Other parts:
03	Bearings, axles and wheel sets
04	For trucks
06	For other vehicles
	Not specified
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment:
02	Not specified
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09):
12	For the transport of goods or materials, with tip bodies:
	Weighing up to 2 500 kg
87.05	Bodies (including cabs), for the motor vehicles falling within heading No 87.01, 87.02 or 87.03
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03:
01	Knocked-down metal frameworks in the form of blanks but not further worked, hoops and frames for hoods and covers, and uprights, neither painted nor otherwise finished
	Parts and accessories, not specified:
	Of metal:
ex 03	Weighing up to 500 grams each, not intended for air-cushion vehicles
ex 04	Weighing more than 500 grams but not more than 10 kg each, not intended for air-cushion vehicles
ex 05	Weighing more than 10 kg each, not intended for air-cushion vehicles
ex 06	Not specified, not intended for air-cushion vehicles
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:
01	Motor-cycles and cycles fitted with an auxiliary motor, of a cylinder capacity not exceeding 50 cc
	Motor-cycles and cycles fitted with an auxiliary motor, not specified:
	With side-cars or fitted with bodies:
03	For other purposes
	Without side-cars or not fitted with bodies:
04	Of a cylinder capacity not exceeding 125cc
05	Of a cylinder capacity exceeding 125cc
06	Side-cars

Portuguese Customs Tariff heading No	Description
87.10	Cycles (including delivery tricycles), not motorized
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorized or not)
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11: 01 Of iron or steel 02 Of other materials
87.13	Baby carriages and invalid carriages (other than motorized or otherwise mechanically propelled) and parts thereof: 01 Baby carriages 02 Invalid carriages Parts: 03 Of iron or steel 04 Of other materials
87.14	Other vehicles (including trailers) not mechanically propelled, and parts thereof: For the transport of goods or materials: 01 With elevating appliances 02 Without elevating appliances: With opening bottoms and rubber tyres, used as trailers or semi-trailers for motor vehicles and intended exclusively for use in shipyards and for similar purposes 03 Hand-propelled 04 Not specified 05 Other vehicles Parts: 06 Bodies Not specified: Of metal: 07 Weighing up to 500 grams each 08 Weighing more than 500 grams but not more than 10 kg each 09 Weighing more than 10 kg each 10 Not specified
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter: 01 Exclusively for sports use, purchased by legally constituted nautical associations and by their paid-up members, by the 'Brigada Naval da Legiao Portuguesa' and its affiliated members or by the 'Mocidade Portuguesa' 02 Purchased by pilot corporations for their own use Other: Sailing, of a gross tonnage: 03 Not exceeding 1 000 tons 04 Exceeding 1 000 tons Mechanically propelled: 05 Lifeboats Not specified, of a gross tonnage:

Portuguese Customs Tariff heading No	Description
07	Not exceeding 4 000 tons
08	Exceeding 4 000 tons
09	Not specified
89.02	Vessels specially designed for towing (tugs) or pushing other vessels:
01	Not exceeding 1 000 tons
02	Exceeding 1 000 tons
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks:
01	Floating docks and dredgers
02	Not specified
89.04	Ships, boats and other vessels for breaking up
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarizing material
90.02	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
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like:
01	Of gold
02	Of rolled gold or gilt
03	Of unspecified materials
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:
01	With gold frames and mountings
02	With rolled gold or gilt frames or mountings
03	With frames or mountings of other materials:
04	Protective goggles for use in arts and crafts
04	Not specified
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, 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:
01	Drawing sets, extension-pieces for compasses, compasses, drawing pens and similar instruments
02	Set squares, rulers, protractors and French curves
03	Precision drawing instruments, not specified
04	Dynamometers and bubble levels
05	Wooden measuring rods
06	Not specified

Portuguese Customs Tariff heading No	Description
90.17 01	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments): Syringes
90.19  ex 03	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:  All products under this heading excluding appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:
90.23  01 04	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:  Hydrometers, alcoholometers, aerometers, acidimeters and similar instruments Not specified
90.24  01 02 03	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:  Thermostats and manostats Pressure gauges Not specified
90.26  01 02 03  05 06 07	Gas, liquid and electricity supply or production meters; calibrating meters therefor:  Water supply meters: Weighing up to 4 kg each Weighing more than 4 kg but not more than 9 kg each Weighing more than 9 kg each  Electricity supply meters: For use with direct current or single-phase alternating current For use with three-phase alternating current Not specified, including all rate and special purpose meters and especially maximum indicating meters, reactive energy meters, trivectors, standard meters and recorders
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No 90.23, 90.24, 90.26, 90.27 or 90.28:

Portuguese Customs Tariff heading No	Description
01	Pyrometer tubes
02	Not specified
03	For liquid, gas or electricity supply meters
03	For other instruments and apparatus
91.02	Clocks with watch movements (excluding clocks of heading No 91.03):
ex 01	Alarm clocks, complete, weighing up to 500 grams each
ex 02	Alarm clocks, complete, weighing more than 500 grams each, or incomplete, of any weight
91.04	Other clocks:
01	Standing clocks
02	Desk, table or hanging clocks, complete, weighing more than 500 grams; and such clocks incomplete, of any weight
03	Tower clocks
05	Not specified
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor
91.07	Watch movements (including stop-watch movements), assembled:
02	Not specified
91.08	Clock movements, assembled
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof
92.02	Other string musical instruments
92.05	Other wind musical instruments
ex 92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)
92.12	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:
	Sound-recording media:
	Recorded:
04	Not specified
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:
	Articles for military purposes:
01	Metal blanks for the manufacture of cartridges

Portuguese Customs Tariff heading No	Description
02	Not specified
	Articles for other purposes:
	Cartridges:
03	Loaded, with or without projectiles
04	Empty, with or without primers
05	Lead shot
06	Wads
07	Not specified
94.01	Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof:
	Of wood:
01	Carved, veneered, waxed, polished or varnished, turned, with mouldings, painted and covered with any materials other than leather or imitations thereof or than fabrics containing silk and man-made textile fibres
02	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
03	Not specified
04	Of osier and of other unspecified vegetable materials
05	Of iron or steel
06	Of other materials
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles
94.03	Other furniture and parts thereof:
	Of wood:
01	Carved, veneered, waxed, polished or varnished, turned with mouldings, painted and covered with any materials other than leather or imitations thereof or than fabrics containing silk and man-made textile fibres
02	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
03	Not specified
04	Of osier and of other unspecified vegetable materials
05	Of iron or steel
06	Of other materials

Portuguese Customs Tariff heading No	Description
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):
01	Blankets, eiderdowns, cushions, pillows and bolsters incorporating electric heating elements
	Other articles:
02	Covered with fabrics containing silk or man-made fibres
03	Covered with other fabrics
	Not specified:
04	Of expanded, foam or sponge artificial plastic material
05	Of other materials
95.01	Worked tortoise-shell and articles of tortoise-shell:
02	Articles of tortoise-shell
95.02	Worked mother of pearl and articles of mother of pearl:
02	Articles of mother of pearl
95.03	Worked ivory and articles of ivory:
02	Articles of ivory
95.04	Worked bone (excluding whalebone) and articles of bone (excluding whalebone):
02	Articles of bone
95.05	Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material:
02	Horn, antlers, hooves, nails, claws and beaks Articles of such materials
04	Coral: Articles of coral
05	Worked whalebone and articles of whalebone
06	Unspecified materials: Worked
07	Articles of such materials
95.06	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:
02	Articles of such material
95.07	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances:
02	Articles of such substances

Portuguese Customs Tariff heading No	Description
95.08  01 03	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes and other moulded or carved articles not elsewhere specified or included worked, unhardened gelatin (except gelatin falling within heading No 35.03) and articles of unhardened gelatin: Unhardened gelatin, worked Articles of the above materials, not specified
96.01	Brooms and brushes, consisting of twigs or other vegetable material merely bound together and not mounted in a head (for example besoms and whisks), with or without handles
96.02  01 02 03 04 05 06 07	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops: Brushes (other than backless brushes): For personal use: Tooth-brushes Not specified For other uses: Of wire Not specified Backless brushes: For personal use For other uses Not specified
96.03	Prepared knots and tufts for broom or brush making
96.04	Feather dusters
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material
96.06	Hand sieves and hand riddles, of any material
97.01	Wheeled toys designed to be ridden by children (for example toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push-chairs
97.02	Dolls
97.03 01 02	Other toys; working models of a kind used for recreational purposes Construction sets of the 'Meccano' type and other instructive toys of a technical or scientific character Not specified
97.04  01 02 03 04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites): Playing cards of all sizes Billiard tables Table-tennis sets Not specified

Portuguese Customs Tariff heading No	Description
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)
01	Artificial Christmas trees
02	Not specified
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No 97.04)
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy 'birds', lark mirrors and similar hunting or shooting requisites:
01	Fish-hooks
02	Not specified
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:
01	Cuff-links, collar studs and shirt studs
	Other:
02	Of faience or glass
03	Of silk or of man-made textile fibres
04	Of other textile fibres
05	Not specified
98.02	Slide fasteners and parts thereof:
01	Slide fasteners
	Parts of slide fasteners:
02	Of metal
03	Not specified
98.03	Fountain pens, stylograph pens and pencils (including ball-point pens and pencils) and other pens, pen-holders, 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:
02	Ball-point pens and ball-point pencils and parts and accessories therefor
03	Not specified
98.04	Pen nibs and nib points
02	For other pens
98.05	Pencils (other than pencils of heading No 98.03), pencil leads, slate pencils, crayons, and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks:
01	Chalks
02	Not specified
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand-printing sets incorporating such composing sticks:
01	Date stamps and numbering stamps
02	Not specified

Portuguese Customs Tariff heading No	Description
98.08 01 02 03	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes: Ribbons: On spools ready for use Not specified Ink-pads
98.09 01	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing Sealing wax
98.10 04	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks: Not specified
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof
98.12 01 02 03	Combs, hair-slides and the like: Of artificial plastic materials and of ebonite Of base metals Not specified
98.13	Corset busks and similar supports for articles of apparel or clothing accessories
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing

## LIST B

*Concerning products subject to the duties of the Portuguese Customs Tariff, reduced in the proportions and in accordance with the timetables laid down in Article 4, when imported into Portugal*

Portuguese Customs Tariff heading No	Description
29.01 05	Hydrocarbons: Not specified
30.03 01	Medicaments (including veterinary medicaments): Insulin, gold salts for the treatment of tuberculosis, organic-arsenic products for the treatment of syphilis and products for the treatment of leprosy
02	Antibiotics containing penicillin, streptomycin, tetracyclin, chlor-tetracyclin, oxytetracyclin, erythromycin or salts of the foregoing products
03	Antibiotics, not specified
04	Medicaments, not specified
31.02 01	Mineral or chemical fertilizers, nitrogenous: Sodium nitrate containing not more than 16.3% of nitrogen
04	Ammonium sulphate and ammonium sulphonitrate Imported in bulk or in bags of a gross weight of not less than 45 kg
05	Not specified
07	Calcium cyanamide containing not more than 25% of nitrogen, whether or not treated with oil
09	Not specified
(1) 56.01 01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: Synthetic: Polyester
(1) 56.02 01	Continuous filament tow for the manufacture of man-made fibres (discontinuous): Of synthetic fibres: Polyester
(1) 56.04 01	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning: Synthetic: Polyester
70.04 04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles: Other than wired: More than 5 but not more than 10 mm in thickness

(1) Imports into Portugal or products under subheadings 56.01.01, 56.02.01 and 56.04.01 which originate in Denmark, Norway or the United Kingdom are subject to the arrangements provided for in Article 4 (1) of this Protocol for the products in List B.

Portuguese Customs Tariff heading No	Description
70.05 01	Unworked drawn or blown glass (including flashed glass), in rectangles: Up to 3 mm in thickness
70.06 02 03	Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked: Other than wired: Up to 3 mm in thickness More than 3 but not more than 5 mm in thickness
70.08	Safety glass consisting of toughened or laminated glass, shaped or not
73.18 01 02 05	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits: Unworked, or painted, varnished, enamelled or otherwise worked (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked: Welded: Of a wall thickness of 4.5 mm or less Of a wall thickness of more than 4.5 mm Not specified
73.21 02 03 04 05 06 07 08	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: Parts for radio transmitter or receiver aerials Pylons for electric power lines; of expanded metal of iron or steel Plates and ornaments, of iron or steel, moulded or stamped, whether or not drilled or punched, with designs in relief, unworked or worked, used to replace stucco in buildings Not specified: Of cast iron, cast steel and malleable cast iron: Planed, varnished, enamelled, painted, polished, threaded or tapped, turned or clad with plastic materials or base metal Not specified Of welded, rolled or wrought iron or steel: Planed, drilled or punched, varnished, enamelled, painted, polished, threaded or tapped, turned or clad with plastic materials or base metal Other

Portuguese Customs Tariff heading No	Description
73.29	Chain and parts thereof, of iron or steel:
03	Chain: Articulated, of the sprocket, toothed and inverted tooth rocker joint chain types, of a pitch not exceeding 2 cm
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel:
02	Threaded bolts and screws, including washers and nuts when fitted therewith
73.35	Springs and leaves for springs, of iron or steel:
03	Leaf springs for other vehicles
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:
03	Not specified: Of welded, rolled or wrought iron or steel
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:
01	Saucers, steamers, ovens, frying pans and similar utensils for cooking indirectly by steam, Not specified:
03	Of cast iron, cast steel or malleable cast iron
04	Of welded, rolled or wrought iron or steel
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper: Unworked or painted, varnished, enamelled or otherwise worked (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked:
01	The greatest dimension of the internal cross-section of which measures up to 80 mm
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium:
01	Unworked or painted, varnished, enamelled or otherwise worked in any other way (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked
02	Not specified
76.08	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
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables

Portuguese Customs Tariff heading 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
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)
82.09	Knives with cutting blades, serrated or not (including pruning knives) other than knives falling within heading 82.06:
	Not specified:
02	Gilt or silvered
03	Other
82.14	Spoons, forks, fish-eaters, butter-knives, ladles and similar kitchen or tableware:
01	Gilt or silvered
02	Not specified
82.15	Handles of base metal for articles falling within heading No 82.09, 82.13 or 82.14:
01	Gilt or silvered
02	Not specified
83.06	Statuettes and other ornaments of a kind used indoors, of base metal:
01	Gilt or silvered
02	Not specified
84.01	Steam and other vapour-generating boilers (excluding central-heating hot-water boilers capable also of producing low-pressure steam); super-heated water boilers:
	Boilers:
01	Weighing up to 20 tons each
03	Super-heated water boilers
84.06	Internal combustion piston engines:
	Engines:
01	For cycles, with a cylinder capacity not exceeding 50 cc
84.07	Hydraulic engines and motors (including water wheels and water turbines):
01	Hydraulic engines and motors
84.10	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:
ex 03	Other, not lined with ceramic materials or rubber, weighing up to 1 000 kg each, with the exception of submersible pumps with attached motors:
04	Not specified
05	Parts

Portuguese Customs Tariff heading No	Description
84.11	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:
03	Fans weighing up to 200 kg each
84.20	Weighing machinery (excluding balances of a sensitivity of 5 centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:
	Balances, including scales:
	Automatic and semi-automatic:
01	Weighing up to 100 kg each
02	Weighing more than 100 kg up to 250 kg each
84.22	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:
04	Conveyors and teleferics
06	Lifts
07	Cranes, derricks and locomotive or wagon traversers; travelling cranes and travelling gantry cranes
08	Not specified
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard:
02	Not specified
03	Parts
84.36	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:
01	Doubling winders, spinning ring frames, twisting machines and spoolers
02	Not specified
84.37	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:
	Knitting machines:
02	Flat machines Unspecified power-loom, weighing up to 2 500 kg each:
ex 03	Automatic, excluding cotton looms
04	Non-automatic

Portuguese Customs Tariff heading No	Description
84.38	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);
01	Jacquards and other machinery for use with ordinary looms
02	Not specified Parts and accessories: Card clothing:
05	On a leather base
06	Not specified
08	Weaving-loom pickers
09	Not specified
84.40	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:
	Machinery: For dyeing textile materials:
01	Weighing up to 1 000 kg each
02	Weighing more than 1 000 kg but not more than 2 500 kg each
84.47	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:
	Band saws with or without carriages, circular saws, surface-planing machines, planing machines, spindle moulding-machines, wood paring, drilling and splitting machines, and slide lathes:
01	Weighing up to 1 000 kg each
02	Weighing more than 1 000 kg but not more than 2 000 kg each
05	Mechanical presses weighing up to 1 000 kg each
06	Not specified
84.56	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:
01	Mills weighing up to 5 000 kg each
02	Granulators and crushers, with or without grading screens, weighing up to 5 000 kg each
03	Concrete mixers, static or mobile, weighing up to 2 000 kg each

Portuguese Customs Tariff heading No	Description
84.59	Machines and mechanical appliances having individual functions, not falling within any other heading of this Chapter: Hydraulic presses:
03	Weighing up to 2 000 kg each
04	Weighing more than 2 000 kg but not more than 5 000 kg each
05	Mechanical presses weighing up to 1 000 kg each
84.63	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:
02	Gear-boxes and other variable speed gears
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:
	Asynchronous triphase motors:
03	Weighing more than 300 kg but not more than 2 000 kg each
07	Instrument transformers Transformers, not specified; inductors:
ex 08	Weighing up to 500 kg each, with the exception of inductors
09	Weighing more than 500 kg each
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, lamp-holders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:
	Non-automatic make and break switches; isolating switches and rheostats:
04	Weighing more than 500 kg but not more than 2 000 kg each
05	Weighing more than 2 000 kg each
	Automatic make and break switches; cut-outs and contactors:
06	Weighing up to 3 kg each
07	Weighing more than 3 kg but not more than 500 kg each
08	Weighing more than 500 kg but not more than 2 000 kg each
09	Weighing more than 2 000 kg each
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:
01	Non-recording galvanometers, with thermal scale
02	Ammeters, voltmeters and wattmeters

*ANNEX E*

**List of ceilings for 1973**

Portuguese Customs Tariff heading No	Description	Ceiling in metric tons
ex 84.45	Slide lathes Shaping machines Milling machines Fly presses Hydraulic presses Mechanical presses Riveting machines and flanging machines Folding presses	} 650

## PROTOCOL No 2

**concerning products subject to special arrangements to take account of differences in the cost of agricultural products incorporated therein**

### *Article 1*

In order to take account of differences in the cost of the agricultural products incorporated in the goods specified in the tables annexed to this Protocol, the Agreement does not preclude:

- (i) the levying, upon import, of a variable component or fixed amount, or the application of internal price compensation measures;
- (ii) the application of measures adopted upon export.

### *Article 2*

1. For the products specified in the tables annexed to this Protocol, the basic duties shall be:

- (a) for the Community as originally constituted: the duties actually applied on 1 January 1972;
- (b) for Denmark, Ireland, Norway and the United Kingdom:
  - (i) in respect of products covered by Regulation (EEC) No 1059/69:
    - for Ireland, on the one hand,
    - for Denmark, Norway and the United Kingdom, on the other hand, in respect of products not covered by the Convention establishing the European Free Trade Association

the customs duties resulting from Article 47 of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland; the Joint Committee shall be informed of these basic duties in good time and in any case before the first reduction provided for in paragraph 2;

- (ii) in respect of the other products: the duties actually applied on 1 January 1972;
- (c) for Portugal:
  - (i) in respect of products originating in the Community as originally constituted or in Ireland, the duties shown in Table II annexed to this Protocol;
  - (ii) in respect of products originating in Denmark, Norway or the United Kingdom, the duties applied on 1 January 1972 in the framework of the European Free Trade Association.

2. The difference between the basic duties so defined and the duties applicable on 1 July 1977, which are shown in the tables annexed to this Protocol, shall be progressively abolished by five reductions of 20% each to be made on the following dates:

- 1 April 1973,
- 1 January 1974,
- 1 January 1975,
- 1 January 1976,
- 1 July 1977.

However, if the duty applicable on 1 July 1977 is greater than the basic duty, the difference between these duties shall be reduced by 40% on 1 January 1974 and again reduced by 20% on each of the following dates:

- 1 January 1975,
- 1 January 1976,
- 1 July 1977.

3. Notwithstanding Article 5 (3) of the Agreement and subject to the application by the Community of Article 39 (5) of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland, as regards the specific duties or the specific part of the mixed duties of the customs tariff of the United Kingdom, paragraphs 1 and 2 shall be applied, with rounding to the fourth decimal place for the products listed below:

United Kingdom Customs Tariff heading No	Description
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts
ex 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:  — Spirits other than rum, arrack, tafia, gin, whisky, vodka with an ethyl alcohol content of 45·2° or less, and plum, pear or cherry brandy, containing eggs or egg yolk and/or sugar (sucrose or invert sugar)

4. For products falling within heading Nos 19.03, 22.06 and 35.01 B of the United Kingdom Customs Tariff and listed in Table I annexed to this Protocol, the United Kingdom may defer the first of the tariff reductions referred to in paragraph 2 until 1 July 1973.

5. For products originating in the Community and falling within sub-heading Nos ex 29.43.01, ex 35.06.01, ex 35.06.02, ex 38.19.09 and 39.06.01 of the Portuguese Customs Tariff, Portugal shall abolish the customs duties on imports in accordance with the timetables laid down in Article 4 of Protocol No 1 for list A.

### *Article 3*

1. This Protocol shall also apply to the alcoholic beverages of sub-heading No 22.09 C of the Common Customs Tariff not specified in Tables I and II annexed to this Protocol. The rules governing tariff reductions applicable to these products shall be decided by the Joint Committee.

When defining these rules or at a later date, the Joint Committee shall decide whether to include in this Protocol other products of Chapters 1 to 24 of the Brussels Nomenclature which are not subject to agricultural regulations in the territories of the Contracting Parties.

2. On this occasion the Joint Committee shall supplement, if necessary, Annexes II and III to Protocol No 3.

TABLE I

## European Economic Community

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
15.10	Fatty acids; acid oils from refining; fatty alcohols: ex C. other fatty acids; acid oils from refining: — Products obtained from pine-wood, with a fatty acid content of 90% or more by weight	4.5%	0
17.04	Sugar confectionery, not containing cocoa: A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances B. Chewing gum C. White chocolate D. Other	21% 8% + vc with max. of 23% 13% + vc with max. of 27% + ads 13% + vc with max. of 27% + ads	12% vc vc vc
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose B. Ice-cream (not including ice-cream powder) and other ices C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	10% + vc 12% + vc with max. of 27% + ads 12% + vc with max. of 27% + ads	vc vc vc

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
18.06 (cont'd)	D. Other:		
	I. Containing no milkfats or containing less than 1.5% by weight of such fats:		
	(a) in immediate packings of a net capacity of 500 g or less	12% + vc with max. of 27% + ads	vc
	(b) other:		
	— in immediate packings of a net capacity of more than 500 g but of not more than 1 kg	19% + vc	vc
	— other	19% + vc	6% + vc
	II. Containing by weight of milkfats:		
	(a) 1.5% or more but not more than 6.5%:		
	1. in immediate packings of a net capacity of 500 g or less	12% + vc with max. of 27% + ads	vc
	2. other:		
	— in immediate packings of a net capacity of more than 500 g but of not more than 1 kg	19% + vc	vc
	— other	19% + vc	6% + vc
	(b) more than 6.5% but less than 26%:		
	1. in immediate packings of a net capacity of 500 g or less	12% + vc	vc
2. other:			
— in immediate packings of a net capacity of more than 500 g but of not more than 1 kg	19% + vc	vc	
— other	19% + vc	6% + vc	
(c) 26% or more:			
1. in immediate packings of a net capacity of 500 g or less	12% + vc	vc	

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
18.06 (cont'd)	2. other: — in immediate packings of a net capacity of more than 500 g but of not more than 1 kg — other	19% + vc 19% + vc	vc 6% + vc
19.01	Malt extract	8% + vc	vc
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	11% + vc	vc
19.03	Macaroni, spaghetti and similar products	12% + vc	vc
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	10% + vc	vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	8% + vc	vc
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	7% + vc	vc
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit: A. Crispbread B. Matzos C. Gluten bread for diabetics D. Other	9% + vc with max. of 24% + adf 6% + vc with max. of 20% + adf 14% + vc 14% + vc	vc vc vc vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: A. Gingerbread and the like B. Other	13% + vc 13% + vc with max. of 30% + adf or 35% + ads	vc vc

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof: A. Roasted chicory and other roasted coffee substitutes: II. other B. Extracts, essences and concentrates of the products described under sub-heading A: II. other	8% + vc  14% + vc	vc  vc
21.04	Sauces; mixed condiments and mixed seasonings: B. other — containing tomato — not specified	18% 18%	10% 6%
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: — containing tomato — not specified	18% 18%	10% 6%
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeasts B. Inactive natural yeasts: II. in tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less II. other	15% + vc  13% 8%	vc  4% 4%
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 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	13% + vc  13% + vc  13% + vc  13% + vc 13% + vc with max. of 35 UA per 100 kg net weight	vc  vc  vc  vc with max. of 25 UA per 100 kg net weight

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
21.07 (cont'd)	<p>F. 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>ex 1. containing no starch or less than 5% by weight of starch: — hydrolysates of proteins; autolysates of yeast</p> <p>2. containing 5% or more by weight of starch</p> <p>(b) containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>(c) containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>(d) containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>(e) containing 50% or more but less than 85% by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>[(f) containing 85% or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>II. containing 1.5% or more but less than 6% by weight of milkfats</p> <p>III. containing 6% or more but less than 12% by weight of milkfats</p>	<p>20%</p> <p>13% + vc</p>	<p>6%</p> <p>vc</p> <p>vc</p> <p>vc</p> <p>vc</p> <p>vc</p> <p>vc</p> <p>vc</p> <p>vc</p>

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
21.07 (cont'd)	IV. containing 12% or more but less than 18% by weight of milkfats	13% + vc	vc
	V. containing 18% or more but less than 26% by weight of milkfats	13% + vc	vc
	VI. containing 26% or more but less than 45% by weight of milkfats: — in immediate packings of a net capacity of 1 kg or less — other	13% + vc 13% + vc	vc 6% + vc
	VII. containing 45% or more but less than 65% by weight of milkfats: — in immediate packings of a net capacity of 1 kg or less — other	13% + vc 13% + vc	vc 6% + vc
	VIII. containing 65% or more but less than 85% by weight of milkfats: — in immediate packings of a net capacity of 1 kg or less — other	13% + vc 13% + vc	vc 6% + vc
	IX. containing 85% or more by weight of milkfats: — in immediate packings of a net capacity of 1 kg or less — other	13% + vc 13% + vc	vc 6% + vc
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:		
	ex A. not containing milk or milkfats: — containing sugar (sucrose or invert sugar)	15%	0
	B. other	8% + vc	vc
22.03	Beer made from malt	24%	10%

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
22.06	<p>Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:</p> <p>A. of an actual alcoholic strength of 18° or less, in containers containing:</p> <p style="padding-left: 20px;">I. 2 litres or less</p> <p style="padding-left: 20px;">II. more than 2 litres</p> <p>B. of an actual alcoholic strength exceeding 18° but not exceeding 22°, in containers containing:</p> <p style="padding-left: 20px;">I. 2 litres or less</p> <p style="padding-left: 20px;">II. more than 2 litres</p> <p>C. of an actual alcoholic strength exceeding 22°, in containers containing:</p> <p style="padding-left: 20px;">I. 2 litres or less</p> <p style="padding-left: 20px;">II. more than 2 litres</p>	<p>17 UA/hl</p> <p>14 UA/hl</p> <p>19 UA/hl</p> <p>16 UA/hl</p> <p>1.60 UA/hl per degree of alcohol + 10 UA/hl</p> <p>1.60 UA/hl per degree of alcohol</p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p>
22.09	<p>Spirits (other than those of heading Nos 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages:</p> <p>C. Spirituous beverages:</p> <p style="padding-left: 20px;">ex V. other:</p> <p style="padding-left: 40px;">— containing eggs or egg yolks and/or sugar (sucrose or invert sugar), in containers containing:</p> <p style="padding-left: 60px;">(a) 2 litres or less</p> <p style="padding-left: 60px;">(b) more than 2 litres</p>	<p>1.60 UA/hl per degree of alcohol + 10 UA/hl</p> <p>1.60 UA/hl per degree of alcohol</p>	<p>1 UA/hl per degree of alcohol + 6 UA/hl</p> <p>1 UA/hl per degree of alcohol</p>

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	C. Polyhydric alcohols:		
	II. Mannitol	12% + vc	8% + vc
	III. Sorbitol		
	(a) in aqueous solutions:		
	1. containing 2% or less by weight of mannitol, calculated on the sorbitol content	12% + vc	6% + vc
	2. other	9% + vc	6% + vc
	(b) other:		
	1. containing 2% or less by weight of mannitol, calculated on the sorbitol content	12% + vc	6% + vc
	2. other	9% + vc	6% + vc
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:		
	— Methyl glucosides	14.4%	8%
29.14	Monocarboxylic acids and their anhydrides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	ex A. Saturated acyclic monocarboxylic acids:		
	— Esters of mannitol and esters of sorbitol	from 8.8% to 18.4%	8%
	ex B. Unsaturated acyclic monocarboxylic acids:		
	— Esters of mannitol and esters of sorbitol	from 12% to 13.6%	8%
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	A. Acyclic polycarboxylic acids:		
	ex V. other:		
	— Itaconic acid and its salts and esters	10.4%	0
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides,		

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
29.16 (cont'd)	peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Carboxylic acids with alcohol function: I. Lactic acid and its salts and esters IV. Citric acid and its salts and esters: (a) Citric acid (b) Crude calcium citrate (c) other ex VIII. other: — glyceric, glycollic, saccharonic, isosaccharonic and heptasaccharic acids and their salts and esters	13.6%   15.2% 5.6% 16%  12%	0   0 0 0  8%
29.35	Heterocyclic compounds; nucleic acids: ex Q. other: — anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	10.4%	8%
29.43	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: B. other	20%	8%
29.44	Antibiotics: A. Penicillins	16.8%	0
35.01	Casein, caseinates and other casein derivatives; casein glues: A. Casein: I. for the manufacture of regenerated textile fibres (a) II. for industrial uses other than the manufacture of foodstuffs or fodder (a): — with a water content of 50% or more by weight — other III. other B. Casein glues C. other	2%   5% 5% 14% 13% 10%	0   0 3% 12% 11% 8%

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues: A. Dextrins; soluble or roasted starches B. Glues made from dextrin or from starch	14% + vc  13% + vc with max. of 18%	vc  vc
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: A. Prepared glues not elsewhere specified or included: ex II. other glues: —with a basis of sodium silicate emulsion ex B Products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg: —with a basis of sodium silicate emulsion	12·8%    15·2%	0    0
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	13% + vc with max. of 20%	vc
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 T. other: — products of sorbitol cracking	12·8%  14·4%	8%  8%
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):		

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
39.02 (cont'd)	ex C. other: — adhesives with a basis of resin emulsions	from 12% to 18.4%	0
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn: ex B. other: — Dextran — not specified, excluding linoxyn	16% 16%	6% 8%

*Note:* The abbreviations vc, ads, adf appearing in this list mean 'variable component', 'additional duty on sugar' and 'additional duty on flour'.

TABLE II

Portugal

Portuguese Customs Tariff heading No	Description	Basic duties (escudos per kg)	Duty applicable on 1 July 1977 (escudos per kg)
15.10 ex 03	Fatty acids, acid oils from refining, fatty alcohols: Fatty acids: Products obtained from pinewood, with a fatty acid content of 90% or more by weight	12%	6%
17.04	Sugar confectionery, not containing cocoa	24	17
18.06	Chocolate and other food preparations containing cocoa	40	28
19.01	Malt extract	4	3.2
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	14	11
19.03	Macaroni, spaghetti and similar products	4	3.6
19.04	Tapioca and sago, tapioca and sago substitutes obtained from potato or other starches	1.6	0.8
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	4	3.2
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	24	12
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit:		
01	Ships' biscuits	24	12
02	Not specified	1.8	1.7
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:		
01	containing chocolate or cocoa	40	20
02	not containing chocolate or cocoa	24	16
ex 21.01	Roasted coffee substitutes; extracts, essences and concentrates thereof, excluding roasted chicory and extracts, essences and concentrates thereof	22	11

Portuguese Customs Tariff heading No	Description	Basic duties (escudos per kg)	Duty applicable on 1 July 1977 (escudos per kg)
ex 21.04	Tomato sauce	20	10
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations:		
01	Soups and broths, in liquid, solid or powder form	3.2	3
21.06	Natural yeasts (active or inactive); prepared baking powder:		
ex 01	Natural yeasts, active, for bread-making	4	3.2
02	Natural yeast, inactive	0.1	0
ex 21.07	Food preparations not elsewhere specified or included:		
01	Saccharin tablets containing excipients	210 (actual weight)	168 (actual weight)
	Other products:		
03	Containing added sugar	24	19
04	Not containing added sugar	10	9.5
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:		
01	In containers of a capacity of not more than 2 litres (including the containers)	6	3
02	In unspecified containers	12	6
22.03	Beer made from malt: Unconcentrated:		
01	In containers of a capacity of not more than 2 litres (including the containers)	6	4
02	In unspecified containers	12	8
03	Concentrated	60	42
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:		
01	In containers of a capacity of not more than 2 litres (including the containers)	16	8
02	In unspecified containers	26	13

Portuguese Customs Tariff heading No	Description	Basic duties (escudos per kg)	Duty applicable on 1 July 1977 (escudos per kg)
ex 22.09	Spirits, other than rum, arrack, tafia, gin, whisky, vodka of 45·2° or less, and plum, pear or cherry brandy containing eggs or egg-yolk and/or sugar (sucrose or invert sugar):		
07	In containers of a capacity of not more than 2 litres (including the containers)	64	60
08	In unspecified containers	128	120
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
ex 09	Mannitol and sorbitol	6%	0
ex 10	Mannitol and sorbitol	12%	0
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
ex 01	Methyl glucosides	6%	0
ex 02	Methyl glucosides	12%	0
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
ex 23	Mannitol esters and sorbitol esters	5·25%	0
ex 24	Mannitol esters and sorbitol esters	12%	0
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
ex 07	Itaconic acid and its salts and esters	12%	0
29.16	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:		
01	Lactic acid	0·4	0
02	Tartaric acid	3·2	2·6
03	Citric acid	2·4	0

Portuguese Customs Tariff heading No	Description	Basic duties (escudos per kg)	Duty applicable on 1 July 1977 (escudos per kg)
ex 13	Salts and esters of lactic acid; salts and esters of citric acid; glyceric, glycollic, saccharic, isosaccharic and heptasaccharic acids and their salts and esters	12%	0
29.35	Heterocyclic compounds; nucleic acids:		
ex 09	Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	12%	0
29.43	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:		
ex 01	Sugars, other than rhamnose, raffinose and mannose	5.4	0
ex 02	Sugar ethers and sugar esters, and their salts, other than those of rhamnose, raffinose and mannose	12%	0
29.44	Antibiotics:		
01	Penicillin and its salts (per 1 000 000 international units)	0.6	0.3
35.01	Casein, caseinates and other casein derivatives; casein glues:		
	— Casein glues	4	2
	— Other	4	3.2
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues:		
01	Dextrins and dextrin glues; soluble or roasted starches	3 + 5%	1.575
02	Starch glues	4	2
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:		
ex 01	Products with a basis of sodium silicate emulsion	20	0
ex 02	Glues with a basis of sodium silicate emulsion	4	0
ex 38.12	Prepared glazings and prepared dressings with a basis of amylaceous substances	12%	6%

Portuguese Customs Tariff heading No	Description	Basic duties (escudos per kg)	Duty applicable on 1 July 1977 (escudos per kg)
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:		
ex 06	Foundry core binders with a basis of synthetic resins (gross weight in metric tons)	16	0
ex 09	Products of sorbitol cracking	12%	0
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)		
ex 20	Adhesives with a basis of resin emulsions	18%	0
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn:		
01	Adhesives	18%	0
ex 02	Other, excluding alginic acid, its salts and esters, and linnoxyn	12%	0

## PROTOCOL No 3

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, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. 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 referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Portugal;
2. products originating in Portugal:
  - (a) products wholly obtained in Portugal;
  - (b) products obtained in Portugal in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

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

##### *Article 2*

1. Inasmuch as trade between the Community and Austria, Finland, Iceland, Sweden and Switzerland and between Portugal and the latter five countries and also between each of those five countries themselves is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

- A. products originating in the Community; those products referred to in Article 1 (1) which, after being exported from the Community,

have undergone no working or processing in any of those five countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

- (a) only products originating in any of those five countries or in the Community or in Portugal have been used in the course of the working or processing;
- (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;

B. products originating in Portugal: those products referred to in Article 1 (2) which, after being exported from Portugal, have undergone no working or processing in any one of these five countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

- (a) only products originating in any one of those five countries or in the Community or in Portugal have been used in the course of the working or processing;
- (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to in that paragraph are used in a proportion not exceeding in total value 5% of the value of the products obtained and imported into Portugal or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the

Community or Portugal in the first place to lose their status of products originating in the Community or in Portugal had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it undergoes only the working or processing provided for in Article 5 (3).

#### *Article 3*

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Portugal respectively unless the value of the products worked or processed originating in the Community or in Portugal represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

#### *Article 4*

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

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

## Article 5

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

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

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff 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 still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of tariff 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 packing 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 packing 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 mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Portugal;
- (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 6*

1. Where the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in Portugal 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 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.

This Article also applies for the implementation of Articles 2 and 3.

2. Where Articles 2 and 3 apply, 'added value acquired' shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

### *Article 7*

Goods originating in Portugal or in the Community and constituting one single shipment which is not split up may be transported through territory other than that of the Community, Portugal, Austria, Finland, Iceland, Sweden or Switzerland, with, should the occasion arise, transhipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

### Title II

## ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

### *Article 8*

1. Originating products within the meaning of Article 1 of this Protocol shall, on import into the Community or into Portugal, benefit from the provisions of the Agreement upon submission of an A.P.1 movement certificate, a specimen of which is given in Annex V to this Protocol, issued by the customs authorities of Portugal or of the Member States of the Community.

2. Where Article 2 and, where appropriate, Article 3 are applied, A.W.1 movement certificates, a specimen of which is given in Annex VI to this Protocol, shall be used. They shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2, upon presentation of the movement certificates issued previously.

3. In order that the customs authorities may satisfy themselves as to the conditions in which the goods have been kept in the territory of each of the countries concerned in cases where they have not been placed in a bonded warehouse and are to be re-exported in the same state, the movement certificates issued earlier and presented on importation of the goods shall, at the request of the holder of the goods, be duly endorsed

at the time of importation and thereafter every six months by the said authorities.

4. The customs authorities of Portugal and of the Member States of the Community shall be authorized to issue the movement certificates specified in the agreements referred to in Article 2 under the conditions laid down in those agreements provided that the goods covered by the certificates are in the territory of Portugal or of the Community. A specimen of the certificate to be used is given in Annex VI to this Protocol.

5. Where the term 'movement certificate' or 'movement certificates' is used in this Protocol and it is not specified whether the certificate or certificates concerned are of the type described in paragraph 1 or of the type described in paragraph 2, the relevant provisions shall apply equally to both types of certificate.

#### *Article 9*

A movement certificate shall be issued only on application having been made in writing by the exporter, on the form prescribed for this purpose.

#### *Article 10*

1. A movement certificate 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.

In exceptional circumstances a movement certificate 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.

A movement certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

2. A movement certificate issued under the conditions laid down in Article 8 (2) or (4) must bear references to the movement certificate or certificates issued earlier upon presentation of which it is issued.

3. Applications for movement certificates and for certificates referred to in paragraph 2, upon presentation of which new certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

#### *Article 11*

1. A movement certificate must be submitted, within four 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.

2. A movement certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of *force majeure* or exceptional circumstances.

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.

3. Movement certificates, whether or not endorsed in the conditions laid down in Article 8 (3), shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

#### *Article 12*

Movement certificates shall be made out on the appropriate form, specimens of which are given in Annexes V and VI to this Protocol, 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 they are handwritten, they shall be completed in ink in print-script.

Each certificate shall measure 210 × 297 mm. The paper used must be white sized writing paper not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The Member States of the Community and Portugal 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 by which it can be identified.

### *Article 13*

Movement certificates 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 14*

1. The Community and Portugal shall admit goods sent as small packages to private persons or forming part of travellers' personal luggage as originating products benefiting from the Agreement without requiring the production of a movement certificate, 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.

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

### *Article 15*

1. Goods sent from the Community or from Portugal for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation into Portugal 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 Portugal 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 Portugal 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 Portugal or in the Community;
- (c) the goods have been consigned during the exhibition or immediately thereafter to Portugal 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 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 16*

In order to ensure the proper application of the provisions of this Title, the Member States of the Community and Portugal shall assist each other, through their respective customs administrations, in checking the

authenticity and accuracy of movement certificates, including those issued under Article 8 (4).

The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Portugal.

#### *Article 17*

Penalties shall be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate enabling goods to be accepted as eligible for preferential treatment.

### Title III

#### FINAL PROVISIONS

#### *Article 18*

The Community and Portugal shall take any measures necessary to enable movement certificates to be submitted, in accordance with Article 13 of this Protocol, as from 1 April 1973.

#### *Article 19*

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

#### *Article 20*

The explanatory notes, Lists A, B and C, and the specimens of movement certificates shall form an integral part of this Protocol.

#### *Article 21*

Goods which conform to the provisions of Title I and which, on 1 April 1973, are either being transported or being held in the Community or in Portugal in temporary storage, 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 of that date — to the customs authorities of the importing State of a movement certificate, drawn up

retroactively by the competent authorities of the exporting State, and of any documents that provide supporting evidence of the conditions of transport.

### *Article 22*

The Contracting Parties undertake to introduce any measures necessary to ensure that the movement certificates which the customs authorities of the Member States of the Community and of Portugal are authorized to issue in pursuance of the agreements referred to in Article 2 are issued under the conditions laid down by those agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the agreements referred to in Article 2 and the places in which they have been held.

### *Article 23*

1. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in the Community or in Portugal in respect of products used in manufacture which do not originate in the Community, Portugal or the countries specified in Article 2 of this Protocol, as from the date on which the duty applicable to originating products of the same kind has been reduced in the Community and in Portugal to 40% of the basic duty.

2. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Denmark, Norway or the United Kingdom in respect of products imported and used in the manufacture of goods for which a movement certificate is issued by the customs authorities of any of these three countries for the purpose of benefiting in Portugal from the tariff provisions in force in Portugal and covered by Article 3 (1) of the Agreement and Article 4 of Protocol No 1. This rule does not, however, apply where the products used are those referred to in Article 25 (1) of this Protocol.

3. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Portugal in respect of imported products used in the manufacture of goods for which a movement certificate is issued by the customs authorities of Portugal for the purpose of benefiting in Denmark, Norway or the

United Kingdom from the tariff provisions in force in these three countries and covered by Article 3 (1) of the Agreement. This rule does not, however, apply where the products used are those referred to in Article 25 (1) of this Protocol.

4. In this and the following articles, the term 'customs duties' also means charges having an effect equivalent to customs duties.

#### *Article 24*

1. Movement certificates may, where appropriate, be required to indicate that the products to which they relate have acquired the status of originating products and have undergone any additional processing solely in Portugal or in Denmark, Norway, the United Kingdom or the other five countries specified in Article 2 of this Protocol until the date from which the customs duties applicable to the said products are abolished between the Community as originally constituted and Ireland on the one hand and Portugal on the other hand.

2. In other cases, they may, where appropriate, be required to indicate the added value acquired in each of the following territories:

- (i) the Community as originally constituted,
- (ii) Ireland,
- (iii) Denmark, Norway, the United Kingdom,
- (iv) Portugal,
- (v) each of the five countries specified in Article 2 of this Protocol.

#### *Article 25*

1. On importation into Portugal or into Denmark, Norway or the United Kingdom, the tariff provisions in force in Portugal or in those three countries and covered by Article 3 (1) of the Agreement and in Article 4 of Protocol No 1 may benefit only those products for which a movement certificate has been issued indicating that they have acquired the status of originating products and undergone any additional processing solely in Portugal or in the three countries referred to above or in the other five countries specified in Article 2 of this Protocol.

2. In any cases other than those referred to in paragraph 1, Portugal or the Community may adopt transitional provisions for the purpose of not levying the duties provided for in Article 3 (2) of the Agreement and in Article 4 of Protocol No 1 on the value corresponding to the value of the products originating in Portugal or in the Community which have been worked or processed to obtain other products fulfilling the conditions laid down in this Protocol and which are subsequently imported into Portugal or into the Community.

#### *Article 26*

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Austria, Finland, Iceland, Sweden and Switzerland enabling this Protocol to be applied.

#### *Article 27*

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Portugal applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Portugal and the five countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

#### *Article 28*

The Joint Committee may decide to amend the provisions of Title I, Article 5 (3), of Title II, of Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI to this Protocol. It shall, in particular, be authorized to take any measures necessary to adapt them to the particular requirements of specific goods or certain forms of transport.

## *ANNEX I*

### **Explanatory Notes**

#### *Note 1 — Article 1*

The terms 'the Community' or 'Portugal' shall also cover the territorial waters of the Member States of the Community or of Portugal respectively.

Vessels operating on the high seas, including factory ships, on which the 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 — Articles 1, 2 and 3*

In order to determine whether goods originate in the Community or in Portugal or in one of the countries specified in Article 2, 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 2 and 5*

For the purpose of implementing Article 2 paragraph 1 (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. Where the products obtained appear in List A, the percentage rule therefore constitutes a criterion additional to that of change of tariff heading for any non-originating product used. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

#### *Note 4 — Articles 1, 2 and 3*

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 4 (f)*

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

- (a) which are registered or recorded in a Member State of the Community or in Portugal;
- (b) which sail under the flag of a Member State of the Community or of Portugal;
- (c) which are at least 50% owned by nationals of Member States of the Community or of Portugal or by a company with its head office in one of those 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 the Member States of the Community or of Portugal, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
- (d) of which the captain and officers are all nationals of the Member States of the Community or of Portugal;
- (e) of which at least 75% of the crew are nationals of the Member States of the Community or of Portugal.

*Note 6 — Article 6*

'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.

*Note 7 — Article 8*

The customs authorities which endorse movement certificates in accordance with the conditions laid down in Article 8 (3) have the right to undertake verification of the goods in accordance with the laws and regulations in force in the State concerned.

*Note 8 — Article 10*

Where a movement certificate relates to goods originally imported from a Member State of the Community or from Portugal, and re-exported

in the same state, the new certificates issued by the re-exporting state must, without prejudice to the provisions of Article 24, show in which State the original movement certificate was issued. Where the goods have not been placed in a bonded warehouse, the certificates must also show that the endorsements provided for in Article 8 (3) have duly been made.

*Note 9 — Articles 16 and 22*

Where a movement certificate has been issued under the conditions laid down in Article 8 (2) or (4) and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative cooperation, true copies of the movement certificates or certificates issued previously relating to those goods.

*Note 10 — Articles 23 and 25*

'Tariff provisions in force' shall mean the duty applied on 1 January 1973 in Denmark, Norway, the United Kingdom or Portugal to the products referred to in Article 25 (1) or the duty which, in accordance with the provisions of the Agreement, will be subsequently applied to the said products whenever this duty is lower than that applied to other products originating in the Community or in Portugal.

*Note 11 — Article 23*

'Drawback or remission of any kind granted from customs duties' shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, this repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

*Note 12 — Articles 24 and 25*

Article 24 (1) and Article 25 (1) shall mean, in particular, that application has not been made:

- (i) either of the provisions of the last sentence of Article 1 (2) (b) for products of the Community as originally constituted and of Ireland that have been worked or processed in Portugal;
- (ii) or of any provisions corresponding to this sentence contained in the agreements referred to in Article 2 for products of the Community as originally constituted and of Ireland that are worked or processed in any of the five countries.

*Note 13 — Article 25*

Where originating products not fulfilling the conditions laid down in Article 25 (1) are imported into Denmark, Norway or the United Kingdom, the duty which serves as a basis for the tariff reductions provided for in Article 3 (2) of the Agreement is that actually applied on 1 January 1972 by the importing country in respect of third countries.

## 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
Customs Tariff heading No	Description		
ex 07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding onions	Drying, dehydration, evaporation, cutting, breaking and pulverization of vegetables of heading Nos 07.01 to 07.03.	
ex 15.04	Fish liver oils of a vitamin A content of 2 500 international units per gram or less	Manufacture from products of Chapter 3	
16.04	Prepared or preserved fish, including caviar and caviar substitutes	Manufacture from products of Chapter 3	
ex 17.04	Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	

ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g	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	Manufacture from durum wheat
19.03	Macaroni, spaghetti and similar products	Manufacture from potato starch	
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from any product other than of Chapter 17 <sup>(1)</sup> or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	Manufacture from products of Chapter 11	
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	

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

Customs Tariff heading No	Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
	Description			
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion		Manufacture from products of Chapter 11	
ex 20.02	Tomatoes or olives prepared or preserved otherwise than by vinegar or acetic acid		Preservation of fresh or deep-frozen olives and tomatoes	
ex 21.05	Soups and broths, in liquid, solid or powder form		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 <sup>(1)</sup> 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 Nos 08.04, 20.07, 22.04 or 22.05	
ex 22.09	Spirits excluding rum, arrack, tafia, gin, whisky, vodka with an ethyl alcohol content of 45.2° or less and plum, pear or cherry brandy, containing eggs or egg yolk and/or sugar (sucrose or invert sugar)		Manufacture from products of heading Nos 08.04, 20.07, 22.04 or 22.05	
ex 28.13	Hydroboric acid		Manufacture from products of heading No 28.01 (2)	
ex 28.19	Zinc oxide		Manufacture from products of heading No 79.01	

28.27	Lead oxides; red lead and orange lead	Manufacture from products of heading No 78.01	
ex 28.28	Lithium hydroxide	Manufacture from products of heading No 28.42 (2)	
ex 28.29	Lithium fluoride	Manufacture from products of heading No 28.28 or 28.42 (2)	
ex 28.30	Lithium chloride	Manufacture from products of heading No 28.28 or 28.42 (2)	
ex 28.33	Bromides	Manufacture from products of heading No 28.01 or 28.13 (2)	
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
ex 28.42	Lithium carbonate	Manufacture from products of heading No 28.28 (2)	
ex 29.02	Organic bromides	Manufacture from products of heading No 28.01 or 28.13 (2)	
ex 29.02	Trichlorodi (chloro-phenyl) ethane		Transformation of ethanol into chloral and condensation of chloral with monochlorobenzene (2)
ex 29.35	Pyridine; alphapicoline; betapicoline; gammapicoline		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 29.35	Vinylpyridine		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 29.38	Nicotinic acid		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

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

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

Customs Tariff heading No	Products obtained  Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following condition are met
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 product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 <sup>(1)</sup>	
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 <sup>(1)</sup>	
33.02	Terpenic by-products of the deterpenation of essential oils	Manufacture from products of heading No 33.01 <sup>(1)</sup>	
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 <sup>(1)</sup>	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paper-board or cloth	Manufacture from products of heading No 37.02 <sup>(1)</sup>	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 <sup>(1)</sup>	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 <sup>(1)</sup>	

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
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

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

Customs Tariff heading No	Products obtained	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating product when the following conditions are met
	Description		
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"> <li>— Fusel oil and Dippel's oil;</li> <li>— Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids;</li> <li>— Sulphonaphthenic acids and their non-water-soluble salts; esters of sulphonaphthenic acids;</li> <li>— Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts;</li> <li>— Mixed alkylbenzenes and mixed alkyl-naphthalenes;</li> <li>— Ion exchangers;</li> <li>— Catalysts;</li> <li>— Getters for vacuum tubes;</li> <li>— Refractory cements or mortars and similar preparations;</li> <li>— Alkaline iron oxide for the</li> </ul>		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

	— 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	
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 headings Nos 39.01 to 39.06	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
40.05	Plates, sheets and strip, of 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 products
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

Customs Tariff heading No	Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met	
	Description				
43.03	Articles of furskin		Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) <sup>(1)</sup>		
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings				
45.03	Articles of natural cork				
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets				
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				
48.15	Other paper and paperboard, cut to size or shape				
48.16	Boxes, bags and other packing containers, of paper or paperboard				
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				Manufacture from products of heading No 49.11
					Manufacture from boards not cut to size
			Manufacture from products of heading No 45.01		
			Manufacture from paper pulp		
			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product		
			Manufacture from paper pulp		
			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product		

50.04 (2)	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 or 50.02
50.05 (2)	Yarn spun from silk waste other than noil, not put up for retail sale	Manufacture from products of heading No 50.03, neither carded nor combed
50.06 (2)	Yarn spun from noil silk, not put up for retail sale	Manufacture from products of heading No 50.03, neither carded nor combed
50.07 (2)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	Manufacture from products of heading No 50.01 or 50.02 or from products of heading No 50.03, neither carded nor combed
ex 50.08 (2)	Imitation catgut of silk	Manufacture from products of heading No 50.01 or from products of heading No 50.03, neither carded nor combed
50.09 (3)	Woven fabrics of silk or of waste silk other than noil	Manufacture from products of heading No 50.02 or 50.03
50.10 (3)	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

- (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) 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.
- (3) 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.

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

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 from products of heading No 54.01 or 54.02, neither carded nor combed
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

(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.

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

57.06 (2)	Yarn of jute or of other textile bast fibres of heading No 57.03	Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03
57.07 (2)	Yarn of other vegetable textile fibres	Manufacture from raw vegetable textile fibres of heading No 57.02 or 57.04
57.08	Paper yarn	Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
57.09 (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 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

- (1) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:
- (i) to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;
  - (ii) to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.
- (2) For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
58.01 (1)	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 (1)	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' 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 (1)	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
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, 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,		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
58.09 (1)	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	Manufacture from materials of 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 the 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
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

- (1) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:
- (i) to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;
  - (ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
59.04 (1)	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.05 (1)	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.06 (1)	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.07	Textile fabrics coated with gum or 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 (1)	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	Manufacture either from yarn or from textile fibres
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods	Manufacture from yarn
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
59.13 (1)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	Manufacture from single yarn
59.15 (1)	Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials	Manufacture from materials of 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
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, 57.01 to 57.04 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 headings Nos ex 51.01 and ex 58.07;
- (ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Customs Tariff heading No	Products obtained  Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
59.17 <sup>(1)</sup>	Textile fabrics and textile articles, of a kind commonly used in machi- nery 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, 57.01 to 57.04 or from chemical products or textile pulp
ex Chapter 60	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of headings Nos 56.01 to 56.03, from chemical products or textile pulp <sup>(1)</sup>
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubber- ized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn <sup>(2)</sup>
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 <sup>(2)</sup>
ex 60.04	Under garments, knitted or cro- cheted, 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 <sup>(2)</sup>

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 (2)
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 (2)
61.01	Men's and boys' outer garments	Manufacture from yarn (2) (3)
ex 61.02	Women's, girls' and infants' outer garments, not embroidered	Manufacture from yarn (2) (3)
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 (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 headings Nos ex 51.01 and ex 58.07;

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

(2) 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.

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

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

61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or nor 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)
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 (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered	Manufacture from unbleached single yarn (2) (3)
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 (2) (3)
62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods	Manufacture from single unbleached yarn (2) (3)

(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.

Customs Tariff heading No	Products obtained		Working or processing that confers the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
	Description			
62.05	Other made up textile articles (including dress patterns)			Manufacture in which the value of the products used does not exceed 40% of the value of the finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material		Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material		Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or cork		Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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			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	
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	
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)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>(1)</sup>
73.07	Brooms, 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 for 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	

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

Customs Tariff heading No	Products obtained  Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
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	
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 <sup>(1)</sup>

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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>(1)</sup>
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 <sup>(1)</sup>

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

Customs Tariff heading No	Products obtained  Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
74.11	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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>

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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
75.05	Electroplating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
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

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

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
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 liquefied gas), of aluminium of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

76.11	Containers of aluminium for compressed or liquefied gas	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.12	Stranded wire, cables, cordage, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.14	Expanded metal, of aluminium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.16	Other articles of aluminium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
77.03	Other articles of magnesium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Customs Tariff heading No	Products obtained  Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
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
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1700 kg/m <sup>2</sup> ; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
78.05	Tubes and pipes and blanks there- for, 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 there- for, 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 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 <sup>2</sup> ; tin powders and flakes	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire drawing, extrusion dies for metal, and rock-drilling bits	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product <sup>(1)</sup>

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

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product <sup>(1)</sup>
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 <sup>(2)</sup>
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 <sup>(3)</sup> used are originating products
ex 84.41	Sewing machines, including furniture for sewing machines		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts <sup>(3)</sup> used for the assembly of the head (motor excluded) are originating products, and

ex  
Chapter  
85

Electrical machinery and equip-  
ment; parts thereof; excluding  
products of heading No 85.14 or  
85.15

85.14

Microphones and stands therefor;  
loudspeakers; audio-frequency  
electric amplifiers

(b) the thread tension, crochet and  
zigzag mechanisms are originat-  
ing products

Working, processing or assembly in  
which the value of the non-originat-  
ing material and parts used do not  
exceed 40% of the value of the  
finished product

Working, processing or assembly in  
which the value of the non-originat-  
ing 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 (3) 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 (4)

(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) These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1977.

(3) 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 6 of this Protocol determining:

(i) the value of imported products,

(ii) the value of products of undetermined origin.

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

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
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: <ul style="list-style-type: none"> <li>(a) at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products, and</li> <li>(b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product <sup>(2)</sup></li> </ul>
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, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products

ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading No 90.05, 90.07, 90.08, 90.12 or 90.26	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> 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 <sup>(1)</sup> 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 <sup>(1)</sup> used are originating products

- <sup>(1)</sup> In determining the value of products, materials and parts, the following must be taken into account:
- (a) in respect of originating products, materials and parts, the first verifiable price paid, 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 6 of this Protocol determining:
    - (i) the value of imported products,
    - (ii) the value of products of undetermined origin.
- <sup>(2)</sup> This percentage is not cumulative with the 40%.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
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 <sup>(1)</sup> 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 <sup>(1)</sup> used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> 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)
Chapter 93	Arms and ammunition; parts thereof		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

- (1) In determining the value of products, materials and parts, the following must be taken into account:
- (a) in respect of originating products, materials and parts, the first verifiable price paid, 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 6 of this Protocol determining:
    - (i) the value of imported products,
    - (ii) the value of products of undetermined origin.
- (2) This percentage is not cumulative with the 40%.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
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
ex 98.15	Vacuum flasks and other vacuum vessels		Manufacture from products of heading No 70.12



## 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 confers the status of originating products
Customs Tariff heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances etc. of Chapters 84 to 92 and in boilers and radiators of heading No 73.37 does not make such products lose their status of originating products, provided that the value of these products, parts and pieces does not exceed 5% 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 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
Chapters 28 to 37	Products of the chemical and allied industries	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product

ex Chapter 38	Miscellaneous chemical products with the exception of refined tall oil	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product
ex 40.01	Slabs of crepe rubber for soles	Lamination of crepe sheets of natural rubber
ex 40.07	Rubber thread and cord, textile-covered	Manufacture from rubber thread or cord
ex 41.01	Sheep- and lamb-skins without the wool	Removing wool from sheep- and lamb-skins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather, except leather of heading Nos 41.06 to 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheep- and lamb-skin leather, except leather of heading Nos 41.06 to 41.08	Retanning of sheep- and lamb-skin leather, not further prepared than tanned
ex 41.04	Retanned goat- and kid-skin leather, except leather of heading Nos 41.06 to 41.08	Retanning of goat and kid-skin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, except leather of heading Nos 41.06 to 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
ex 50.09 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 products

Customs Tariff heading No	Finished products	
	Description	Working or processing that confers the status of originating products
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
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
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled silver
ex 71.07	Gold, including platinum-plated gold, semi-manufactured	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold

ex 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
ex 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver
ex 71.09	Platinum and other metals of the platinum group, semi-manufactured	Rolling, drawing, beating or grinding of unwrought platinum or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or other metals of the platinum group
ex 71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal
ex 73.15	Alloy steel and high-carbon steel; — in the forms mentioned in heading Nos 73.07 to 73.13 — in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 74.01	Unrefined copper (blister copper and other)	Smelting of copper matte
ex 74.01	Refined copper	Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap
ex 74.01	Copper alloy	Fusion and thermal treatment of refined copper, copper waste or scrap
ex 75.01	Unwrought nickel excluding electroplating anodes of heading No 75.05)	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 of which does not exceed 50% of the value of the finished product
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

Finished products		Working or processing that confers the status of originating products
Customs Tariff heading No	Description	
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 <sup>(1)</sup> 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 therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
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: (a) at least 50% of the materials and parts <sup>(1)</sup> used for assembly of the head (motor excluded) are originating products, and (b) the thread tension, crochet and zigzag mechanisms 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
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

- (<sup>1</sup>) In determining the value of materials and parts, the following must be taken into account:
- (a) in respect of originating 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 materials and parts, the provisions of Article 6 of this Protocol determining:
    - (i) the value of imported products,
    - (ii) the value of products of undetermined origin.

## ANNEX IV

## LIST C

## List of products excluded from the scope of this Protocol

Customs Tariff heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65% by volume distils at a temperature of up to 250°C including mixtures of petroleum spirit and benzole), for use as power or heating fuels
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — 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

## EEC—PORTUGAL AGREEMENT

Exporter (Name, full address, country)			<b>A.P.1</b> No A.000.000		
Consignee (Name, full address, country) (Optional information)			<b>Certificat de circulation des marchandises</b> <b>Warenverkehrsbescheinigung</b> <b>Certificato per la circolazione delle merci</b> <b>Certificaat inzake goederenverkeer</b> <b>Movement certificate</b> <b>Varecertifikat</b> <b>Varesertifikat</b> <b>Certificado de circulação das mercadorias</b>		
Initial means of transport (Kind, number or name) (Optional information)			Country of destination (1)		
Intended route (Optional information)			For official use		
Serial number	Packages (2)		Description of goods	Gross weight (kg) or other measures (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			

Total number of packages.....  
and total quantities..... } (in words)

Remarks

#### CUSTOMS ENDORSEMENT

Certified declaration  
Export document (2):

Form ..... No .....

Issuing country:

.....

Customs office:

.....

(Signature)

Official  
stamp

#### DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above  
situated in .....(4) meet the conditions  
required for the issue of this certificate (5)

Place and date of signature .....

(Signature)

Consignment dated ..... No .....  
(Optional entry)

(2) Insert either 'the European Economic Community' or 'Portugal'.

(3) For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.

(4) Complete only where the regulations of the exporting country require.

(5) Insert 'Portugal' or 'the Community' (if the certificate is applied for in a Member State of the Community).

(6) See the notes overleaf.

**REQUEST FOR VERIFICATION**

The undersigned Customs official requests verification of the authenticity and accuracy of this certificate.

Place and date of signature

Official stamp	(Official's signature)
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**RESULT OF VERIFICATION**

Verification carried out by the undersigned Customs official shows that this movement certificate:

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 accuracy (see notes appended) (!).

Place and date of signature

Official stamp	(Official's signature)
-------------------	------------------------

(!) Delete where not applicable.

**I. Goods for which A.P.1 movement certificates may be issued**

The provisions of this part of the notes will be drawn up by each of the Contracting Parties in accordance with the rules of the Protocol.

**II. Scope of A.P.1 movement certificates**

Goods originating in Portugal or in the Community and constituting one single shipment which is not split up may be transported through territory other than that of the Community, or of Portugal, Austria, Finland, Iceland, Sweden or Switzerland, with, should the occasion arise, transhipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the Customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

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 insert a reference to the transport document in the part of the certificate reserved for the declaration by the exporter. The exporter or carrier is also advised to enter the serial number of the A.P.1 certificate on the relevant transport document.

**IV. Effect of A.P.1 movement certificates**

When correctly used, A.P.1 movement certificates enable the goods described therein to benefit in the importing country from the provisions of the Agreement.

The Customs authorities of the importing country may, if they consider it to be necessary, require submission of other supporting documentary evidence, in particular the relevant transport document.

### III. Rules for completing A.P.1 movement certificates

1. A.P.1 movement certificates must be completed 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.
2. If A.P.1 movement certificates are handwritten, they must be completed in ink in printscript. 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.
3. Each item on A.P.1 movement certificates must be preceded by a serial number. A horizontal line must be drawn immediately below the last item.

### V. Time-limit for submission of A.P.1 movement certificates

A.P.1 movement certificates must be submitted to the Customs office in the importing country where the goods are entered within four months of the date of endorsement.

### VI. Penalties

Penalties will be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate enabling the goods to be accepted as eligible for preferential treatment.

## EEC - PORTUGAL AGREEMENT

Exporter (Name, full address, country)			<b>A. P. 1</b> No A. 000.000		
Consignee (Name, full address, country) (Optional information)			<b>Certificat de circulation des marchandises</b> <b>Warenverkehrsbescheinigung</b> <b>Certificato per la circolazione delle merci</b> <b>Certificaat inzake goederenverkeer</b> <b>Movement certificate</b> <b>Varecertifikat</b> <b>Varesertifikat</b> <b>Certificado de circulação das mercadorias</b>		
Initial means of transport (Kind, number or name) (Optional information)			Country of destination <sup>(1)</sup>		
Intended route (Optional information)			For official use		
Serial number	Packages <sup>(2)</sup>		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			

Total number of packages.....					} (in words)
and total quantities.....					
Remarks					

(1) Insert either 'the European Economic Community' or 'Portugal'.

(2) For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.

## DECLARATION BY THE EXPORTER

The undersigned, exporter of the goods described overleaf,

DECLARES that these goods were obtained in .....<sup>(1)</sup> and that they meet the requirements laid down in Article 1 of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between the Community and Portugal.

SPECIFIES as follows the circumstances which have conferred the status of originating products on these goods <sup>(2)</sup>:

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SUBMITS the following supporting documents <sup>(3)</sup>:

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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 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 an A.P.1 movement certificate for these goods.

Place and date of signature .....

.....  
(Exporter's signature)

- (<sup>1</sup>) Insert 'Portugal' or 'the European Economic Community' (if goods have been obtained in a Member State of the Community).
- (<sup>2</sup>) To be completed in the case of goods other than those referred to in Article 1 (1) (a) and (2) (a) of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between the Community and Portugal.
- Indicate the products used, their tariff heading, their origin and, where appropriate, the manufacturing process qualifying the goods as originating in the country of manufacture (application of List B or of the 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 verifiable 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 last working or processing has been carried out, including the value of all the products used in manufacture, less internal taxes refunded or refundable on exportation from the country concerned.
- (c) For example: import documents, invoices, manufacturer's declarations, etc., referring to the products used in manufacture.

## ANNEX VI

## EEC—PORTUGAL AGREEMENT

Exporter (Name, full address, country)			<b>A.W.1</b> No A.000.000		
Consignee (Name, full address, country) (Optional information)			<b>Certificat de circulation des marchandises</b> <b>Warenverkehrsbescheinigung</b> <b>Certificato per la circolazione delle merci</b> <b>Certificaat inzake goederenverkeer</b> <b>Movement certificate</b> <b>Varecertifikat</b> <b>Varesertifikat</b> <b>Certificado de circulação das mercadorias</b>		
Initial means of transport (Kind, number or name) (Optional information)			Country of destination <sup>(1)</sup>		
Intended route (Optional information)			For official use		
Serial number	Packages <sup>(2)</sup>		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			

Total number of packages.....  
and total quantities..... } (in words)

Remarks:

CUSTOMS ENDORSEMENT

Certified declaration  
Export document <sup>(1)</sup>:

Form ..... No .....

Issuing country:

Customs office:

(Signature)

Official  
stamp

DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above  
situated in..... <sup>(4)</sup> meet the conditions  
required for the issue of this certificate <sup>(5)</sup>

Place and date of signature .....

(Signature)

Consignment dated ..... No .....

(Optional entry)

<sup>(1)</sup> Indicate 'the European Economic Community' or the country of destination which has concluded with the country where an application has been made for a movement certificate the Agreement under the terms of which the goods have acquired or retained the character of originating products by implementing Article 2 or, where appropriate, Article 3 of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between, of the one part, the European Economic Community and, of the other part, one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, or by applying the corresponding provisions governing trade between two of the six countries referred to above.

<sup>(2)</sup> For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.

<sup>(3)</sup> Complete only where the regulations of the exporting country require.

<sup>(4)</sup> Indicate the country where an application has been made for a movement certificate or 'the Community' (if it is required in a Member State of the Community).

<sup>(5)</sup> The conditions to be met are either:

- (a) those of Article 2 and, where appropriate, Article 3 of one of the Protocols relating to the concept of originating products annexed to the Agreements concluded between the European Economic Community and one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, or  
(b) corresponding conditions to those specified above governing trade between two of these six countries.

**REQUEST FOR VERIFICATION**

The undersigned Customs official requests verification of the authenticity and accuracy of this certificate.

Place and date of signature

Official  
stamp

(Official's signature)

**RESULT OF VERIFICATION**

Verification carried out by the undersigned Customs official shows that this movement certificate:

1. was issued by the Customs office indicated and that the information contained therein is accurate <sup>(1)</sup>;
2. does not meet the requirements as to authenticity and accuracy (see notes appended) <sup>(1)</sup>.

Place and date of signature

Official  
stamp

(Official's signature)

<sup>(1)</sup> Delete where not applicable.

**I. Goods for which A.W.1 movement certificates may be issued**

A movement certificate of this kind may only be issued either for goods meeting the conditions specified in Articles 2 and, where appropriate, Article 3 of one of the Protocols relating to the concept of originating products annexed to the Agreements concluded between, of the one part, the European Economic Community and, of the other part, one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, or for goods meeting the corresponding conditions governing trade between two of the six countries specified above. To determine whether these conditions might be met, it is advisable, before making a declaration with a view to obtaining such a certificate, to examine carefully the contents of the provisions to which reference will be made and, where necessary, to contact the Customs authorities authorized to provide any information on this matter, particularly as regards goods not situated in a customs warehouse and which have to be re-exported in the same state.

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.

3. Each item on A.W.1 movement certificates 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 insert a reference to the transport document in the part of the certificate reserved for the declaration by the exporter. The exporter or carrier is also advised to enter the serial number of the A.W.1 certificate on the relevant transport document.

## II. Scope of A.W.1 movement certificates

Goods originating in the Community or in Austria, Finland, Iceland, Portugal, Sweden or Switzerland and constituting one single shipment which is not split up may be transported through territory other than that of the Community, or of Austria, Finland, Iceland, Portugal, Sweden or Switzerland, with, should the occasion arise, transhipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the Customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries or been delivered for home use there and have not undergone operations, other than unloading, reloading or any operation designed to preserve them in good condition.

## III. Rules for completing A.W.1 movement certificates

1. A.W.1 movement certificates must be completed 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.
2. If A.W.1 movement certificates are handwritten, they must be completed in ink in printscript. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect

## IV. Effect of A.W.1 movement certificates

When correctly used, A.W.1 movement certificates enable the goods described therein to benefit in the importing country from the provisions of the Agreement.

The Customs authorities of the importing country may, if they consider it to be necessary, require submission of other supporting documentary evidence, in particular the relevant transport document.

## V. Time-limit for submission of A.W.1 movement certificate

A.W.1 movement certificates must be submitted to the Customs office in the importing country where the goods are entered within four months of the date of endorsement.

## VI. Penalties

Penalties will be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate enabling the goods to be accepted as eligible for preferential treatment.

## EEC – PORTUGAL AGREEMENT

Exporter (Name, full address, country)			<h1 style="margin: 0;">A.W.1 No A.000.000</h1>		
Consignee (Name, full address, country) (Optional information)			<b>Certificat de circulation des marchandises</b> <b>Warenverkehrsbescheinigung</b> <b>Certificato per la circolazione delle merci</b> <b>Certificaat inzake goederenverkeer</b> <b>Movement certificate</b> <b>Varecertifikat</b> <b>Varesertifikat</b> <b>Certificado de circulação das mercadorias</b>		
Initial means of transport (Kind, number or name) (Optional information)			Country of destination (*)		
Intended route (Optional information)			For official use		
Serial number	Packages (*)		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			

Total number of packages.....					(in words)
and total quantities.....					
Remarks					

(1) Indicate 'the European Economic Community' or the country of destination which has concluded with the country where an application has been made for a movement certificate the Agreement under the terms of which the goods have acquired or retained the character of originating products by implementing Article 2 or, where appropriate, Article 3 of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between, of the one part, the European Economic Community and, of the other part, one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, or by applying the corresponding provisions governing trade between two of the six countries referred to above.

(2) For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.

## DECLARATION BY THE EXPORTER

The undersigned, exporter of the goods described overleaf,

DECLARES that these goods were obtained in .....<sup>(1)</sup> and that they meet the requirements laid down for the issuing of A.W.1 movement certificates <sup>(2)</sup>.

SPECIFIES as follows the circumstances which have conferred the status of originating products on these goods <sup>(3)</sup>:

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

SUBMITS the following supporting documents <sup>(4)</sup>:

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

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 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 an A.W.1 movement certificate for these goods.

Place and date of signature \_\_\_\_\_

\_\_\_\_\_  
(Exporter's signature)

- \_\_\_\_\_
- (4) Indicate the country where the application for a movement certificate has been made or 'the Community' (if the application has been made in a Member State of the Community).
- (5) The conditions to be met are either:
- (a) those of Article 2 and, where appropriate, Article 3 of one of the Protocols relating to the concept of originating products annexed to the Agreements concluded between the European Economic Community and one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, or
- (b) corresponding conditions similar to those specified above governing trade between two of these six countries.
- (6) In the case of goods having undergone processing or working indicate the products used, their tariff heading, their origin and, where appropriate, the manufacturing process, 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:
- For the products used: the value for customs purposes;
- For the goods obtained: the ex-works price, i.e. the price paid to the manufacturer in whose undertaking the last working or processing has been carried out, including the value of all the products used in manufacture, less internal taxes refunded or refundable on exportation from the country concerned.
- (7) For example: import documents (in particular movement certificates issued previously), invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to goods re-exported in the same state.

## **PROTOCOL No 4**

### **concerning certain provisions relating to Ireland**

Notwithstanding Article 14 of the Agreement, the measures provided for in paragraphs 1 and 2 of Protocol No 6 and in Article 1 of Protocol No 7 of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland on certain quantitative restrictions relating to Ireland and on imports of motor vehicles and the motor vehicle assembly industry in Ireland shall apply to Portugal.

## **PROTOCOL No 5**

### **concerning charges for special purposes in force in Portugal**

#### *Article 1*

Notwithstanding Article 6 of the Agreement, Portugal may retain the charges for special purposes applicable to the products specified in Chapter I of the annexed list, provided that they do not include any discriminatory component between imported products and Portuguese products.

These charges shall be abolished or replaced by internal taxes by 1 January 1980 at the latest.

The Joint Committee may decide that Portugal may retain these charges after 1 January 1980.

#### *Article 2*

Notwithstanding Article 7 of the Agreement, Portugal may retain the charges for special purposes applicable to the products specified in Chapter II of the annexed list.

The level of these charges may be altered with the agreement of the Joint Committee.

## CHAPTER I

Portuguese Customs Tariff heading No	Description	Charge in Portuguese escudos
ex 33.06.04 ex 34.01.06	} Tablets of soap, products for the beard, and hair shampoo	0.10/kg
34.01.01 34.01.02		
ex 34.01.03	Soaps in powder, flakes, granules, needles or similar forms	0.05/kg
ex 34.01.03 ex 34.01.05 ex 34.01.06	} Soaps in bars or in blocks containing less than 10% of fatty acids	0.02/kg
ex 34.01.03 ex 34.01.05 ex 34.01.06		
ex 34.01.03 ex 34.01.05 ex 34.01.06 ex 34.02.02	} Soaps in bars or in blocks containing more than 10% of fatty acids	0.05/kg
34.01.04		
34.01.04	Surface-active prepared products in blocks or in powder, granules or similar forms	0.10/kg
34.01.04	Soaps and surface-active preparations containing abrasives (de-greasing and polishing agents)	0.05/kg
ex 34.01.05 ex 34.01.06 ex 34.02.02	} Soaps and surface-active preparations, liquid, soft and paste and others, not specified	0.05/kg
34.02.03 34.02.04		
ex 34.05	Washing preparations, whether or not containing organic substances	0.05/kg
41.02.01 41.02.02 41.02.04 41.03 41.04 41.05 41.06 41.07 41.08 43.02	} Cleaning and polishing products, containing soap or detergent for domestic use	0.05/kg
55.01		
55.01	Leather; tanned or prepared furskins	0.8% on the fob value
55.01	Raw cotton	0.07/kg

## CHAPTER II

Portuguese Customs Tariff heading No	Description	Charge in Portuguese escudos
ex 29.01 ex 38.07.02 } ex 38.07.02	Derivatives and by-products of spirits of turpentine Spirits of turpentine	0.10/kg liquid weight 0.10/kg liquid weight
ex 38.07.02 38.05 } ex 38.08.03	Sulphate spirits of turpentine or tall oil Derivatives and by-products of pitch	0.10/kg liquid weight 0.10/kg liquid weight
ex 38.08.03 ex 38.10 } 44.03 44.04 44.05 44.07 44.08 44.09 44.10 44.11 44.13 44.14 44.21 } 45.02 45.03 45.04 } ex 64.03 64.05.04 }	Pitch Wood Cork	0.10/kg liquid weight 0.25% on the fob value 60.00/metric ton net weight
ex 58.02 ex 58.03 ex 58.10 ex 60.02 ex 60.05 ex 61.02 ex 61.04 ex 61.05 ex 61.10 ex 61.11 ex 62.02 ex 62.05 }	Embroidery	2.5% on the fob value

## PROTOCOL No 6

concerning the special treatment applicable to imports of motor vehicles and the motor vehicle assembly industry in Portugal

### *Article 1*

Notwithstanding Article 14 of the Agreement, Portugal is authorized to retain until 1 January 1980 the arrangements set out in the following articles applicable to the assembly and importation of motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09) of heading No 87.02 of the Brussels Nomenclature.

### *Article 2*

1. From 1 January 1973 Portugal shall open annually the import quotas given in Annex I for motor vehicles originating in the Community as originally constituted and in Ireland, having a kerb weight of less than 3 500 kg.

2. Portugal shall retain until 1 July 1977, for Denmark, Norway and the United Kingdom, the import quotas applicable on the entry into force of the Agreement; after 1 July 1977 these quotas shall be raised from 75 to 140 units and from 150 to 280 units.

3. The Joint Committee may alter the list given in Annex I.

4. From 1 January 1973 Portugal shall open annually a quota for the import of at least 300 units for motor vehicles originating in the Community, having a kerb weight of less than 3 500 kg, other than those mentioned in the list given in Annex I and other than those benefiting from the quotas referred to in paragraph 2 opened for Denmark, Norway and the United Kingdom.

This quota shall be raised to at least 350 units from 1 January 1975 and to at least 425 units from 1 July 1977.

Within this quota, no make may be granted more than a fifth of the fixed volume.

However, each make shall be entitled to a minimum quota of 15 units.

### *Article 3*

Portugal shall open for any importer-assembler of motor vehicles an import quota for assembled motor vehicles originating in the Community and having a kerb weight of less than 3 500 kg equal to 2% of the number of motor vehicles which he assembled in Portugal in the preceding year, where this quota is greater than the quota fixed in Article 2.

### *Article 4*

Portugal shall open annually import quotas for motor vehicles originating in the Community and having a kerb weight of more than 3 500 kg in accordance with the following timetable:

Timetable	Annual quota
1 January 1973	60 units
1 January 1975	100 units
1 July 1977	150 units

### *Article 5*

Portugal shall abolish on 1 January 1980 all quantitative restrictions and measures having an effect equivalent to quantitative restrictions on motor vehicles of heading No 87.02 of the Brussels Nomenclature.

### *Article 6*

1. Customs duties on motor vehicles of heading No 87.02 of the Brussels Nomenclature assembled in Portugal shall be determined in the same manner as those on vehicles imported already assembled; in view of the incorporation of the value added in Portugal, the reductions as set out in Table II annexed to Portuguese Decree Law No 157/72 of 12 May 1972, amending Decree Law No 44.104 of 20 December 1961, shall be deducted.

2. With regard to motor vehicles originating in the Community, whether imported already assembled or assembled in Portugal, the protective element in customs duties of a fiscal nature, referred to in Annex II of the Agreement, shall be reduced in the proportions and in

accordance with the timetables given in Article 4 of Protocol No 1 for the products specified in List A of that Protocol.

#### *Article 7*

The fiscal element of the customs duties given in Annex II of the Agreement and calculated according to the weight of the motor vehicle, whether imported already assembled or assembled in Portugal, may at any time be replaced by internal taxes. This must be done before 1 January 1980. Such fiscal element or internal tax replacing it must not include any discrimination between the rates for:

- parts manufactured in Portugal and parts originating in the Community,
- vehicles assembled in Portugal and those originating in the Community and imported already assembled.

#### *Article 8*

For 1977, the volume of the quotas referred to in Article 2, paragraphs 1, 2 and 4, and in Article 4 shall be calculated as follows:

- for the first half-year, the volume of each of these quotas shall be equal to half the annual quota applicable until 1 July 1977;
- for the second half-year, the volume of each of these quotas shall be equal to half the annual quota applicable after 1 July 1977.

## ANNEX I

### List of quotas referred to in Article 2 (1)

	1 January 1973	1 January 1975	1 July 1977
Alfa Romeo	75 units	150 units	280 units
Audi (Auto Union)	75 units	150 units	280 units
BMW (Bayerische Motoren Werke)	75 units	150 units	280 units
Chrysler-Simca	75 units	150 units	280 units
Citroën	75 units	150 units	280 units
DAF (Van Doorne's Automobiel- fabrieken N.V.)	75 units	150 units	280 units
Daimler Benz	75 units	150 units	280 units
Fiat	75 units	150 units	280 units
Ford	75 units	150 units	280 units
Hanomag-Henschel	75 units	150 units	280 units
NSU	75 units	150 units	280 units
Opel	75 units	150 units	280 units
Peugeot	75 units	150 units	280 units
Renault	75 units	150 units	280 units
VW (Volkswagen-Werk)	75 units	150 units	280 units

## ANNEX II

**Interpretative declaration by the Portuguese Republic regarding the calculation of customs duties applicable to motor vehicles of heading No 87.02 of the Brussels Nomenclature referred to in Articles 6 and 7**

Portugal declares that until it replaces the fiscal element in customs duties by internal taxes it will retain unchanged the fiscal elements in the duties applicable to motor vehicles as specified in lists A and B of Annex II to the Agreement.

Therefore, for a light motor vehicle of subheading No 87.02.09, for the transport of persons and having a kerb weight of 1 000 kg, the calculation of duties is as follows:

rate of customs duty applicable:  $tx = 2.2 P$

where  $tx =$  escudos per kilo

$P =$  weight of the vehicle in hundreds of kilograms

therefore  $tx = 2.2 \times 10 = 22$  escudos per kilo;

basic duty applicable to a vehicle weighing 1 000 kilos:  $22 \times 1\,000 = 22\,000$  escudos;

fiscal element until replaced by internal taxes: 38.80% of 22 000 escudos = 8 536 escudos;

protective element: 61.20% of 22 000 escudos = 13 464 escudos;

this level shall be reduced in the proportions and in accordance with the timetables given in Article 4 of Protocol No 1 for the products in List A of that Protocol, and shall therefore be abolished on 1 January 1980.

This method of calculation shall also be applied to motor vehicles assembled in Portugal, the calculation of duties being based on the weight of the vehicles leaving the assembly factory, and including the national components incorporated.

Where the basic duty is equal to the minimum charge of 15.50 escudos per kilo, for instance for vehicles weighing 700 kg or less, the same percentage (61.20%) shall be applicable for the calculation of the protective element: this element shall be progressively abolished in the proportions and in accordance with the timetables given above.

## **PROTOCOL No 7**

### **concerning the removal of certain quantitative restrictions in force in Portugal**

Notwithstanding Article 14 of the Agreement:

- (a) for products originating in the Community and specified in the list annexed to this Protocol, Portugal shall open, upon the entry into force of the Agreement, annual quotas for which the initial level and timetable of increases are indicated in that list. Imports into Portugal of these products will be free from restriction from 1 January 1980.

Where, for two consecutive years, imports into Portugal of the products originating in the Community and specified in the said list are less than the quotas opened, imports of these products shall be free from restriction.

- (b) Portugal shall remove quantitative restrictions or measures having equivalent effect that are applicable to imports of the petroleum products specified in Article 16 of the Agreement not later than 1 January 1985.

## ANNEX

Portuguese Customs Tariff heading No	Description	Annual quotas laid down for the period 1973-1979 (in metric tons)						
		1973	1974	1975	1976	1977	1978	1979
73.18.01	Tubes and pipes, welded, of a wall thickness of 4.5 mm or less } Tubes and pipes, welded, of a wall thickness of more than 4.5 mm	2 000	2 100	2 200	2 300	2 400	2 500	2 600
02								
ex 73.18 03 ex 73.18 04 }	Tubes and pipes, seamless, of a diameter of up to 105 mm	2 000	2 100	2 200	2 300	2 400	2 500	2 600

## PROTOCOL No 8

### concerning the treatment applicable to certain agricultural products

#### *Article 1*

Duties on imports into the Community of the products listed below and originating in Portugal shall be reduced in the proportions indicated for each of them and in accordance with the conditions laid down in Article 6.

Common Customs Tariff heading No	Description	Rate of reduction
02.04	Other meat and edible meat offals, fresh, chilled or frozen: C. Other: ex I. Whale meat and seal meat; frogs' legs: — Whale meat	100%
ex 05.04	Pigs' guts, suitable for use as sausage casings, of a cif value on importation exceeding £10 per cwt (50.8 kg) or of an equivalent value expressed in other currencies, and edible guts of sheep, pigs or bovine animals, other than those suitable for use as sausage casings	50%
05.15	Animal products, not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption: A. Fish, crustaceans and molluscs: ex II. Other: — Salted roes ex B. Other: — Powdered blood, blood plasma	50%  50%
08.03	Figs, fresh or dried: A. Fresh	30%
12.03	Seeds, fruits and spores, of a kind used for sowing: ex B. Seeds of forest trees -- Seeds of pine trees	50%
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered: A. Pyrethrum (flowers, leaves, stems, bark, roots) B. Liquorice roots C. Tonka beans	50% 50% 50%

Common Customs Tariff heading No	Description	Rate of reduction
12.07 (cont'd)	ex D. Other, excluding basil, borage, rosemary, sage, mint (not including peppermint and pennyroyal, dried)	50%
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners derived from vegetable products: B. Pectic substances, pectinates and pectates — Pectic substances and pectinates	30%
15.04	Fats and oils, of fish and marine mammals, whether or not refined: A. Fish-liver oils: I. Of a vitamin A content not exceeding 2 500 international units per gram	50%
ex 16.03	Meat extracts and meat juices, and fish extracts: — Whale-meat extracts	100%
ex 16.04	Prepared or preserved fish, including caviar and caviar substitutes, excluding prepared or preserved sardines	30%
16.05	Crustaceans and molluscs, prepared or preserved	50%
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid: ex F. Capers and olives: — Olives	50%
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves	100%
23.07	Sweetened forage; other preparations of a kind used in animal feeding: ex A. Fish or marine mammal solubles: — Fish solubles	100%
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)	100%
57.01	True hemp ( <i>Cannabis sativa</i> ), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)	100%

### Article 2

Duties on imports into the Community of the prepared and preserved sardines of subheading No 16.04 D of the Common Customs Tariff originating in Portugal shall be reduced by 40% and in accordance with the conditions laid down in Article 6, provided that the minimum prices agreed upon in the exchange of letters are observed.



Common Customs Tariff heading No	Description	Rate of reduction
22.05 (cont'd)	<p>(a) With a registered designation of origin, in containers containing:</p> <p>ex 1. 2 litres or less:</p> <p>— Port</p> <p>— Madeira</p> <p>— Setubal muscatel</p> <p>2. More than 2 litres:</p> <p>ex (aa) Port, madeira, sherry, Setubal muscatel</p> <p>— Port</p> <p>— Madeira</p> <p>— Setubal muscatel</p>	<p>60% (a)</p> <p>30% (b)</p> <p>30% (c)</p> <p>50% (d)</p> <p>30% (b)</p> <p>30% (c)</p>

- (a) Within a total annual tariff quota of 20 000 hl for products falling within these two subheadings.
- (b) Within a total annual tariff quota of 15 000 hl for products falling within these four subheadings.
- (c) Within a total annual tariff quota of 3 000 hl for products falling within these four subheadings.
- (d) Within a total annual tariff quota of 285 000 hl for products falling within these two subheadings.

#### Article 5

Duties on imports into the Community of the products listed below and originating in Portugal shall be reduced in the proportions indicated for each of them and in accordance with the conditions laid down in Article 6.

Common Customs Tariff heading No	Description	Rate of reduction
03.01	<p>Fish, fresh (live or dead), chilled or frozen:</p> <p><b>B. Saltwater fish:</b></p> <p><b>I. Whole, headless or in pieces</b></p> <p>ex q. Other:</p> <p>— Barbel mullet and rock mullet; sea perch and sea dace; sole</p>	<p>100% provided that the reference price is observed</p>

Common Customs Tariff heading No	Description	Rate of reduction
03.03	<p>Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans in shell, simply boiled in water:</p> <p>B. Molluscs:</p> <p>    I. Oysters:</p> <p>        (b) Other:</p> <p>    B. IV. Other:</p> <p>        (a) Frozen:</p> <p>            ex 4. Other:</p> <p>                — Clams or cockles (<i>Scrobicularia plana</i>)</p> <p>        (b) Other:</p> <p>            ex 2. Not specified:</p> <p>                — Clams or cockles (<i>Scrobicularia plana</i>)</p>	<p>100% provided that the reference price is observed</p> <p>100% provided that the reference price is observed</p> <p>100% provided that the reference price is observed</p>
07.01	<p>Vegetables, fresh or chilled:</p> <p>A. Potatoes:</p> <p>    II. New potatoes:</p> <p>        ex (a) From 1 January to 15 May:</p> <p>            — From 1 January to the last day of February</p> <p>M. Tomatoes:</p> <p>    ex I. From 1 November to 14 May:</p> <p>        — From 1 January to the end of February</p> <p>S. Sweet peppers</p>	<p>33%</p> <p>50%</p> <p>30%</p>

Common Customs Tariff heading No	Description	Rate of reduction
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared: B. Other	6%
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split	50%
08.03	Figs, fresh or dried: B. Dried	30%
08.04	Grapes, fresh or dried: A. Fresh: I. Table grapes: ex (a) From 1 November to 14 July — From 1 January to 31 March	50%
08.05	Nuts other than those falling within heading No 08.01, fresh or dried, shelled or not: B. Walnuts E. Pecans ex G. Other: — Pignolia nuts	50% 50% 50%
08.08	Berries, fresh: A. Strawberries: ex II. From 1 August to 30 April — From 1 October to the end of February	15%
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading: A. Locust beans B. Locust bean seeds II. Other	50% 50%

### Article 6

1. The rates of reduction provided for in Articles 1 to 5 for imports into Ireland and those provided for in Articles 4 and 5 for imports into Denmark, Norway and the United Kingdom shall apply to the duties that these States apply at any moment in respect of third countries.

2. For the products referred to in Articles 1, 2 and 3, Denmark, Norway and the United Kingdom shall progressively abolish the difference between the duties actually applied on 1 January 1972 and the duties resulting from the said articles in accordance with the following timetable:

Timetable	Reduction of the difference — percentage
1 January 1973	0
1 January 1974	40
1 January 1975	60
1 January 1976	80
1 July 1977	100

Notwithstanding the above timetable, the final reduction for the following products shall be carried out on 1 January 1978:

Common Customs Tariff heading No	Description
08.03	Figs, fresh or dried: A. Fresh
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: ex B. Pectic substances, pectinates and pectates: — Pectic substances and pectinates
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid: C. Tomatoes ex F. Capers and olives: — Olives

3. Notwithstanding the provisions of paragraph 1, where these would temporarily lead to a tariff movement or movements in a contrary sense to that in which the rates would eventually have moved by the end of the transitional period, Denmark, Ireland, Norway and the United Kingdom can maintain their preceding rates until the moment when a move in the appropriate direction falls due, or, where, appropriate, apply the rate which would result from a later move as soon as a tariff change falls due which attains or crosses that level.

4. For the Community as originally constituted and for Ireland the customs duties and charges having equivalent effect which result from the reductions laid down in Articles 1, 4 and 5 may in no case be more favourable than those that the Member States apply between themselves.

For Denmark, Norway and the United Kingdom the customs duties and charges having equivalent effect that result from the reductions laid down in Articles 4 and 5 may in no case be more favourable than those that the Member States apply between themselves.

*Article 7*

For the products listed below Portugal undertakes to take all the appropriate steps with a view to retaining and increasing, if possible, under normal market conditions, as regards, in particular, equality of price and quality, the Community share in imports of these products, calculated on the basis of the years 1969, 1970 and 1971:

Portuguese Customs Tariff heading No	Description
02.01	Meat and edible offals of the animals falling within heading Nos 01.01 to 01.04, fresh, chilled or frozen:
01	Meat of animals of the bovine species
ex 30	Pigmeat
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:
01	Meat of animals of the bovine species and of the buffalo kind, dried, whether or not salted
04.02	Milk and cream, preserved, concentrated or sweetened
04.03	Butter
04.04	Cheese and curd
01	Processed cheese, of a value of not less than 2 700 Portuguese escudos per 100 kg
02	Other
10.01	Wheat and meslin (mixed wheat and rye)
10.03	Barley
10.05	Maize

## FINAL ACT

The representatives of

THE EUROPEAN ECONOMIC COMMUNITY

and

OF THE PORTUGUESE REPUBLIC,

assembled at Brussels on this twenty-second day of July in the year one thousand nine hundred and seventy-two,

for the signature of the Agreement between the European Community and the Portuguese Republic,

at the time of signature of this Agreement,

— have adopted the declarations listed below and annexed to this Act:

1. Joint Declaration by the Contracting Parties concerning the application of the second subparagraph of Article 4 (1) of the Agreement,
2. Joint Declaration by the Contracting Parties concerning Article 6 of Protocol No 1,
3. Joint Declaration by the Contracting Parties concerning Annex B to Protocol No 1,

— and have taken note of the following declarations annexed to this Act:

1. Declaration by the European Economic Community concerning the regional application of certain provisions of the Agreement,
2. Declaration by the European Economic Community concerning Article 26 (1) of the Agreement,
3. Declaration by the Portuguese Republic concerning the application of Protocol No 7.

Udfærdiget i Bruxelles, den toogtyvende juli nitten hundrede og tooghalvfjerds.

Geschehen zu Brüssel am zweiundzwanzigsten Juli neunzehnhundert-zweiundsiebzig.

Done at Brussels on this twenty-second day of July in the year one thousand nine hundred and seventy-two.

Fait à Bruxelles, le vingt-deux juillet mil neuf cent soixantedouze.

Fatto a Bruxelles, il ventidue luglio millenovecentosettantadue.

Gedaan te Brussel, de tweeëntwintigste juli negentienhonderdtweeënzeventig.

Utfærdiget i Brussel, tjuendred juli nitten hundre og syttito.

Feito em Bruxelas, aos vinte e dois de Julho de mil novecentos e setenta e dois.

På Rådet for De europæiske Fællesskabers vegne

Im Namen des Rates der Europäischen Gemeinschaften

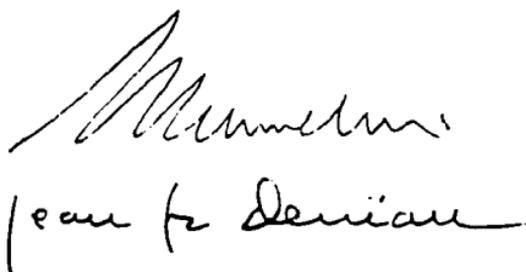
In the name of the Council of the European Communities

Au nom du Conseil des Communautés européennes

A nome del Consiglio delle Comunità Europee

Namens de Raad van de Europese Gemeenschappen

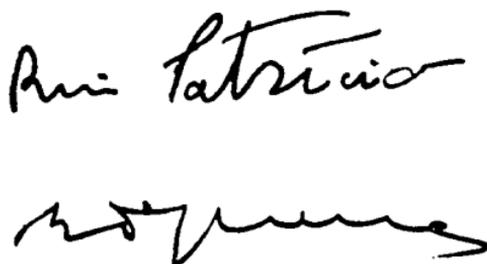
For Rådet for De Europeiske Fællesskab



Handwritten signature of Jean de Gennep, consisting of a stylized, cursive script.

E. A. Williams

Pela República Portuguesa



Handwritten signature of Rui Patrício, written in a cursive style.

## **DECLARATIONS**

### **Joint Declaration by the Contracting Parties concerning the application of the second subparagraph of Article 4 (1) of the Agreement**

The Portuguese Republic declares its readiness to introduce the necessary alterations to the Portuguese Customs Tariff by 1 July 1975 with a view to making a distinction between the fiscal element and the protective element of the customs duties of a fiscal nature specified in Annex II to the Agreement.

The Joint Committee will examine how customs duties of a fiscal nature and the fiscal element of customs duties may be replaced by internal taxes not later than 1 January 1980.

### **Joint Declaration by the Contracting Parties concerning Article 6 of Protocol No 1**

The European Economic Community declares its readiness to examine with the Portuguese Republic after 1 January 1979 whether it is necessary to maintain beyond 31 December 1979 measures in favour of new industries in Portugal, which are to be decided on by common agreement.

### **Joint Declaration by the Contracting Parties concerning Annex B to Protocol No 1**

The Contracting Parties are agreed that the levels of the ceilings laid down in Annex B to Protocol No 1 and concerning products of tariff headings Nos 61.01, 61.02 and 61.03 of the Common Customs Tariff (980, 290 and 970 metric tons respectively) will be re-examined.

This re-examination will be based in particular on the results obtained from the statistical work concerning the differences noted between the data supplied by the United Kingdom, on the one hand, and Portugal, on the other hand.

The Community will as a result be able to determine the levels applicable for 1974.

**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 any measures it may take under Articles 26, 27, 28 or 29 of the Agreement, in accordance with the procedure and under the arrangements set out in Article 30, or under Article 31 may be limited to one of its regions by virtue of Community rules.

**Declaration by the European Economic Community concerning Article 26 (1) of the Agreement**

The European Economic Community declares that in the context of the autonomous implementation of Article 26 (1) of the Agreement, which is incumbent on the Contracting Parties, it will assess any practices contrary to that Article on the basis of criteria arising from the application of the rules of Articles 85, 86, 90 and 92 of the Treaty establishing the European Economic Community.

**Declaration by the Portuguese Republic concerning the application of Protocol No 7**

The Portuguese Republic will ensure that the European Economic Community's share of total Portuguese imports of the products specified in the list annexed to Protocol No 7 will be at least maintained for the period during which they are subject to quota restrictions.

## EXCHANGE OF LETTERS

pursuant to Article 2 of Protocol No 8 of the Agreement between the European Economic Community and the Portuguese Republic signed on 22 July 1972

### *Letter No 1*

Sir,

Pursuant to Article 2 of Protocol No 8 of the Agreement concluded between the European Economic Community and Portugal and following the clarifications exchanged on the conditions governing imports into the Community of prepared or preserved sardines falling within the Common Customs Tariff subheading 16.04 D, I have the honour to inform you that Portugal undertakes to ensure that the prices charged for imports into the Community are not less than the prices set out in the Annex and also to prevent any deflection of trade.

To this end the Portuguese Government declares that all exports to the Community of prepared or preserved sardines falling within the Common Customs Tariff subheading 16.04 D and which originate in and come from Portugal are affected exclusively by exporters whose operations are controlled by 'l'Instituto português das conservas de peixe' (Portuguese Institute for Preserved Fish).

Furthermore, the assurances with regard to prices will be implemented in the manner agreed between 'l'Instituto português das conservas de peixe' and the Directorate-General for Agriculture of the Commission of the European Communities.

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

(signed) *Ambassador*

## ANNEX

Size		Net weight		Semi-gross weight
Commercial designation	Total height mm	Ounces	Grams	Grams
<i>Rectangular bottom</i>				
1/10 club	20	2	56	95
1/18 club	25	2 3/4	80	120
1/4 reduced	18	2 5/8	74	130
1/8 club	30	3 1/4	90	140
1/4 special	25	3 1/6	90	140
1/8 low plat	24	3 3/8	95	145
1/4 club	30	4 3/8	125	190
1/6 P 25				176
1/4 usual	22	3 3/4	105	180
1/6 (club 30)				188
1/4 usual	24	4 3/8	125	195
1/4 usual	30	5 1/4	150	240
1/4 club	40	6 1/4	175	250
1/4 P 30				250
1/4 American	30	7	200	300
1/4 usual	40	9 1/4	260	326
1/3 P				337
1/4 club long	40	8 3/4	248	320
1/2 low	30	9 1/4	260	370
1/4 usual long	40	11 1/2	325	423
1/4 usual	48	11	310	390
1/2 large	40	11 1/2	325	460
1/2 P				476
1/1				902
4/4	80	27 1/2	780	950
<i>Oval bottom</i>				
1/2 oval	40	15	425	555

Capacity	Coefficients	Minimum prices customs duties included u.a. per carton of 100 tins			
		Community		United Kingdom	
Cubic cm		In olive oil	In another sauce	In olive oil	In another sauce
53	0.60	11.10	10.20	8.88	8.16
75	0.70	12.95	11.90	10.36	9.52
73	0.77	14.25	13.09	11.40	10.47
93	0.80	14.80	13.60	11.84	10.88
90	0.85	15.73	14.45	12.58	11.56
96	0.90	16.65	15.30	13.32	12.24
125	}	1.00	18.50	17.00	14.80
125					
106					
130	}	1.10	20.35	18.70	16.28
125					
169	}	1.30	24.05	22.10	19.24
178					
187					
207	}	1.60	29.60	27.20	23.68
250					
250	}	1.80	33.30	30.60	26.64
241					
245					
313	}	2.20	40.70	37.40	32.56
297					
297					
330	}	2.50	46.25	42.50	37.00
375					
375	}	2.60	48.10	44.20	38.48
297					
297					
330	}	2.70	49.95	45.90	39.96
375					
750	}	4.65	86.03	79.05	68.82
771					
452	3.40	62.90	57.80	50.32	46.24

*Letter No 2*

Your Excellency,

I beg to acknowledge receipt of your letter of today worded as follows:

'Pursuant to Article 2 of Protocol No 8 of the Agreement concluded between the European Economic Community and Portugal and following the clarifications exchanged on the conditions governing imports into the Community of prepared or preserved sardines falling within the Common Customs Tariff subheading 16.04 D, I have the honour to inform you that Portugal undertakes to ensure that the prices charged for imports into the Community are not less than the prices set out in the Annex and also to prevent any deflection of trade.

To this end the Portuguese Government declares that all exports to the Community of prepared or preserved sardines falling with the Common Customs Tariff subheading 16.04 D and which originate in and come from Portugal are effected exclusively by exporters whose operations are controlled by "l'Instituto português das conservas de peixe" (Portuguese institute for preserved fish).

Furthermore, the assurances with regard to prices will be implemented in the manner agreed between "l'Instituto português das conservas de peixe" and the Directorate-General for Agriculture of the Commission of the European Communities.'

I have the honour to inform you that the provisions of Article 2 of Protocol No 8 of the Agreement and the arrangements agreed by this exchange of letters are applicable from 1 February 1973.

When a difference is noted between selling prices on the Community market and selling prices on the United Kingdom market, different minimum prices may be laid down for each of these markets.

I beg to remind you that the prices set out in the Annex are inclusive of customs duties and are valid for one year only.

I should be grateful if you would kindly confirm the agreement of your Government with the three preceding paragraphs.

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

(signed) *Director-General*

*ANNEX*

Size		Net weight		Semi-gross weight
Commercial designation	Total height mm	Ounces	Grams	Grams
<i>Rectangular bottom</i>				
1/10 club	20	2	56	95
1/18 club	25	2 3/4	80	120
1/4 reduced	18	2 5/8	74	130
1/8 club	30	3 1/4	90	140
1/4 special	25	3 1/6	90	140
1/8 low plat	24	3 3/8	95	145
1/4 club	30	4 3/8	125	190
1/6 P 25				176
1/4 usual	22	3 3/4	105	180
1/6 (club 30)				188
1/4 usual	24	4 3/8	125	195
1/4 usual	30	5 1/4	150	240
1/4 club	40	6 1/4	175	250
1/4 P 30				250
1/4 American	30	7	200	300
1/4 usual	40	9 1/4	260	326
1/3 P				337
1/4 club long	40	8 3/4	248	320
1/2 low	30	9 1/4	260	370
1/4 usual long	40	11 1/2	325	423
1/4 usual	48	11	310	390
1/2 large	40	11 1/2	325	460
1/2 P				476
1/1				902
4/4	80	27 1/2	780	950
<i>Oval bottom</i>				
1/2 oval	40	15	425	555

Capacity	Coefficients	Minimum prices customs duties included u.a. per carton of 100 tins				
		Community		United Kingdom		
Cubic cm		In olive oil	In another sauce	In olive oil	In another sauce	
53	0.60	11.10	10.20	8.88	8.16	
75	0.70	12.95	11.90	10.36	9.52	
73	0.77	14.25	13.09	11.40	10.47	
93	0.80	14.80	13.60	11.84	10.88	
90	0.85	15.73	14.45	12.58	11.56	
96	0.90	16.65	15.30	13.32	12.24	
125	}	1.00	18.50	17.00	14.80	13.60
125						
106						
130	}	1.10	20.35	18.70	16.28	14.96
125						
169						
178	}	1.30	24.05	22.10	19.24	17.68
187						
207						
250	}	1.60	29.60	27.20	23.68	21.76
250						
241						
245	}	1.80	33.30	30.60	26.64	24.48
245						
313						
297	}	2.20	40.70	37.40	32.56	29.92
313						
297						
330	}	2.50	46.25	42.50	37.00	34.00
375						
297						
330	}	2.60	48.10	44.20	38.48	35.36
375						
330						
375	}	2.70	49.95	45.90	39.96	36.72
750						
771						
750	}	4.65	86.03	79.05	68.82	63.24
771						
771						
452	3.40	62.90	57.80	50.32	46.24	

*Letter No 3*

Sir,

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

'I have the honour to inform you that the provisions of Article 2 of Protocol No 8 of the Agreement and the arrangements agreed by this exchange of letters are applicable from 1 February 1973.

When a difference is noted between selling prices on the Community market and selling prices in the United Kingdom market, different minimum prices may be laid down for each of these markets.

I beg to remind you that the prices set out in the Annex are inclusive of customs duties and are valid for one year only.

I should be grateful if you would kindly confirm the agreement of your Government with the three preceding paragraphs.'

I have the honour to confirm the agreement of my Government with the foregoing.

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

(signed) *Ambassador*

## EXCHANGE OF LETTERS

**pursuant to Article 3 of Protocol No 8 of the Agreement between the  
European Economic Community and the Portuguese Republic  
signed on 22 July 1972**

### *Letter No 1*

Sir,

In pursuance of Article 3 of Protocol No 8 of the Agreement concluded between the European Economic Community and Portugal on 22 July 1972 and following the clarifications exchanged on the conditions governing imports into the Community of tomatoes which are prepared or preserved otherwise than by vinegar or acetic acid and originate in and come from Portugal, I have the honour to inform you that Portugal will take all necessary measures in order that the quantities supplied to the Community in 1973 will not exceed 70 000 tons, comprising 20 000 tons to the Community as originally constituted and a total of 50 000 tons to Denmark, Ireland and the United Kingdom.

Furthermore, Portugal requests exemption from import licensing, as provided for in Article 1 (4) of Commission Regulation (EEC) No 1558/71 of 20 July 1971, in respect of imports into the Community of tomatoes which are prepared or preserved otherwise than by vinegar or acetic acid and originate in and come from Portugal.

To this end the Portuguese Government declares that all exports to the Community of tomatoes which are prepared or preserved otherwise than by vinegar or acetic acid and originate in and come from Portugal are effected exclusively by exporters whose operations are controlled by the 'Junta Nacional das Frutas' (National Fruit Office).

The Portuguese Government undertakes to ensure that the prices of imports into the Community are not less than the prices set out in the Annex and also to prevent any deflection of trade.

The assurances with regard to quantities and prices will be implemented in the manner agreed between the 'Junta Nacional das Frutas' and the Directorate-General for Agriculture of the Commission of the European Communities.

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

(signed) *Ambassador*

*ANNEX*

**Prices in u.a. per 1 000 kg, including customs duties  
(original Community)**

**Prices on the basis of 345 u.a. per 1 000 kg**

Dry weight content		In bulk or in immediate packings of 4 kg or over	Immediate packings less than 4 kg but not less than 1.5 kg
Not less than (%)	but less than (%)		
—	20	270.1	283.6
20	22	285.2	299.5
22	24	300.2	315.2
24	26	315.1	330.8
26	28	330.0	346.6
28	30	345.0	362.2
30	32	360.0	378.0
32	34	375.0	393.8
34	36	389.8	409.3
36	38	404.8	425.1
38	40	419.8	440.7
40	42	434.7	456.5
42	—	449.6	472.1

Immediate packings less than 1.5 kg but not less than 0.7 kg	Immediate packings less than 0.7 kg but not less than 0.25 kg	Immediate packings less than 0.25 kg but not less than 0.15 kg	Immediate packings less than 0.15 kg
310.7	324.2	378.2	405.2
328.0	342.3	399.3	427.9
345.2	360.2	420.2	450.3
362.3	378.1	441.1	472.6
379.6	396.0	462.0	495.1
396.8	414.0	483.1	517.5
414.0	431.9	504.0	540.0
431.3	449.9	524.9	562.4
448.3	467.7	545.8	584.7
465.5	485.8	566.7	607.3
482.7	503.8	587.7	629.7
499.0	521.7	608.6	652.2
517.1	539.6	629.7	674.5

**Prices in u.a. per 1 000 kg, including customs duties  
(new Member States)**

**Prices on the basis of 270 u.a. per 1 000 kg**

Dry weight content		In bulk or in immediate packings of 4 kg or over	Immediate packings less than 4 kg but not less than 1.5 kg
Not less than (%)	but less than (%)		
—	20	211.4	222.0
20	22	223.2	234.4
22	24	234.9	246.6
24	26	246.6	258.9
26	28	258.3	271.2
28	30	270.0	283.5
30	32	281.7	295.8
32	34	293.4	308.1
34	36	305.1	320.4
36	38	316.8	332.6
38	40	328.5	344.9
40	42	340.2	357.2
42	—	351.9	369.5

Immediate packings less than 1.5 kg but not less than 0.7 kg	Immediate packings less than 0.7 kg but not less than 0.25 kg	Immediate packings less than 0.25 kg but not less than 0.15 kg	Immediate packings less than 0.15 kg
243.1	253.7	296.0	317.1
256.7	267.8	312.5	334.8
270.1	281.9	328.9	352.4
283.6	295.9	345.2	369.9
297.0	310.0	361.6	387.5
310.5	324.0	378.0	405.0
324.0	338.0	394.4	422.6
337.4	352.1	410.8	440.1
350.9	366.1	427.1	457.7
364.3	380.2	443.5	475.2
377.8	394.2	459.9	492.8
391.2	408.2	476.3	510.3
404.7	422.3	492.7	527.9

*Letter No 2*

Your Excellency,

I beg to acknowledge receipt of your letter of today worded as follows:

'In pursuance of Article 3 of Protocol No 8 of the Agreement concluded between the European Economic Community and Portugal on 22 July 1972 and following the clarifications exchanged on the conditions governing imports into the Community of tomatoes which are prepared or preserved otherwise than by vinegar or acetic acid and originate in and come from Portugal, I have the honour to inform you that Portugal will take all necessary measures in order that the quantities supplied to the Community in 1973 will not exceed 70 000 tons, comprising 20 000 tons to the Community as originally constituted and a total of 50 000 tons to Denmark, Ireland and the United Kingdom.

Furthermore, Portugal requests exemption from import licensing, as provided for in Article 1 (4) of Commission Regulation (EEC) No 1558/71 of 20 July 1971, in respect of imports into the Community of tomatoes which are prepared or preserved otherwise than by vinegar or acetic acid and originate in and come from Portugal.

To this end, the Portuguese Government declares that all exports to the Community of tomatoes which are prepared or preserved otherwise than by vinegar or acetic acid and originate in and come from Portugal are effected exclusively by exporters whose operations are controlled by the "Junta Nacional das Frutas" (National Fruit Office).

The Portuguese Government undertakes to ensure that the prices of imports into the Community are not less than the prices set out in the Annex and also to prevent any deflection of trade.

These assurances with regard to quantities and prices will be implemented in the manner agreed between the "Junta Nacional das Frutas" and the Directorate-General for Agriculture of the Commission of the European Communities.'

I have the honour to inform you that the provisions of Article 3 of Protocol 8 of the Agreement and the Arrangements agreed by this exchange of letters will be applicable from 1 February 1973. The Commission has decided, in view of the assurances which have been given, that imports from Portugal of tomatoes which have been prepared or

preserved otherwise than by vinegar or acetic acid will be exempt from import licensing, as provided for in Article 1 (4) of Commission Regulation (EEC) No 1558/71 of 20 July 1971.

I beg to remind you that this exchange of letters forms part of a provisional solution applicable until the establishment of a common import system, subject to any measures which may be taken before 31 January 1973 to obviate difficulties on the market of the enlarged Community. The prices mentioned in this exchange of letters are valid for the period 1 February 1973 to 31 January 1974.

I am also able to confirm to you that, should the case arise, in spite of the efforts of the Community, that the definitive system has still not come into force by 30 June 1973, the Community is prepared to lay down a rate of increase of the quantities for the following year, should that prove necessary in view of the state of the market, the term 'state of the market' being taken in its widest sense to cover also exports from the Community.

At the same time and under the same conditions the minimum prices valid from 1 February 1974 will be fixed. I wish to make it clear that, should this provisional system be maintained beyond 30 June 1973, the minimum price to be observed by Portugal on the market of the new Member States should be modified by progressive stages—and in any case before the end of the transitional period—to the minimum price applicable to Portuguese exports to the present Community.

I should be grateful if you would kindly confirm the agreement of your Government with the four preceding paragraphs.

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

(signed) *Director-General*

*Letter No 3*

Sir,

I have the honour to acknowledge receipt of your letter of today in which you informed me as follows:

'I have the honour to inform you that the provisions of Article 3 of Protocol No 8 of the Agreement and the arrangements agreed by this exchange of letters will be applicable from 1 February 1973. The Commission has decided, in view of the assurances which have been given, that imports from Portugal of tomatoes which have been prepared or preserved otherwise than by vinegar or acetic acid will be exempt from import licensing, as provided for in Article 1 (4) of Commission Regulation (EEC) No 1558/71 of 20 July 1971.

I beg to remind you that this exchange of letters forms part of a provisional solution applicable until the establishment of a common import system, subject to any measures which may be taken before 31 January 1973 to obviate difficulties on the market of the enlarged Community. The prices mentioned in this exchange of letters are valid for the period 1 February 1973 to 31 January 1974.

I am also able to confirm to you that, should the case arise, in spite of the efforts of the Community, that the definitive system has still not come into force by 30 June 1973, the Community is prepared to lay down a rate of increase of the quantities for the following year, should that prove necessary in view of the state of the market, the term "state of the market" being taken in its widest sense to cover also exports from the Community.

At the same time and under the same conditions the minimum price valid from 1 February 1974 will be fixed. I wish to make it clear that, should this provisional system be maintained beyond 30 June 1973, the minimum price to be observed by Portugal on the market of the new Member States should be modified by progressive stages—and in any case before the end of the transitional period—to the minimum price applicable to Portuguese exports to the present Community.

I should be grateful if you would kindly confirm the agreement of your Government with the four preceding paragraphs.'

**I have the honour to confirm the agreement of my Government with the foregoing.**

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

**(signed) *Ambassador***



**EXCHANGE OF LETTERS**  
**AMENDING CERTAIN PROVISIONS OF PROTOCOLS**  
**1, 6, 7 AND 8 OF THE AGREEMENT BETWEEN THE**  
**EUROPEAN ECONOMIC COMMUNITY AND THE**  
**PORTUGUESE REPUBLIC<sup>(1)</sup>**

**REGULATION (EEC) No 331/74 OF THE COUNCIL**

**of 4 February 1974**

**concluding the exchange of letters amending certain provisions of Protocols**  
**1, 6, 7 and 8 of the Agreement between the European Economic Com-**  
**munity and the Portuguese Republic**

**THE COUNCIL OF THE EUROPEAN COMMUNITIES,**

Having regard to the Treaty establishing the European Economic Community and in particular Article 113 thereof;

Having regard to the recommendation of the Commission;

Having regard to the Agreement between the European Economic Community and the Portuguese Republic, signed on 22 July 1972;

Whereas certain provisions of Protocols 1, 6, 7 and 8 of the Agreement between the European Economic Community and the Portuguese Republic should be amended and the exchange of letters to this effect of 18 December 1973 concluded,

**HAS ADOPTED THIS REGULATION:**

*Article 1*

The exchange of letters amending certain provisions of Protocols 1, 6, 7 and 8 of the Agreement between the European Economic Community and the Portuguese Republic is hereby concluded on behalf of the Community.

The text of the letters is annexed to this Regulation.

---

<sup>(1)</sup> OJ No L 37, 9. 2. 1974.

*Article 2*

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

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

Done at Brussels, 4 February 1974.

*For the Council*  
*The President*  
W. SCHEEL

## EXCHANGE OF LETTERS

### *Letter No 1*

Brussels, 18 December 1973.

Your Excellency,

At the second meeting of the EEC/Portugal Joint Committee, held in Brussels on 13 November 1973, the parties to the Agreement between the European Economic Community and the Portuguese Republic, signed on 22 July 1972, examined the question of making certain amendments to the text of the Agreement.

The amendments contemplated are set out in an annex to this letter. They shall enter into force on the day following the date on which the Contracting Parties notify each other that the procedure necessary to this end has been completed.

I hereby confirm the Community's agreement to these amendments.

I should be grateful if you would acknowledge receipt of this letter and confirm your Government's agreement to its contents.

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

*For the Council of the  
European Communities*  
Director-General

### *ANNEX*

#### I. **PROTOCOL No 1** **concerning the treatment applicable to certain products**

#### *Article 4*

. . . . .

#### 3. (second indent):

— where these products originate in Denmark and the United Kingdom,



Timetable	Reduction of the difference — percentage
1 January 1973	0
1 January 1974	40
1 January 1975	60
1 January 1976	80
1 July 1977	100

Notwithstanding the above timetable, the following timetable:

Timetable	Reduction of the difference — percentage
1 January 1974	20
1 January 1975	40
1 January 1976	60
1 January 1977	80
1 January 1978	100

shall apply to the following products:

CCT heading No	Description
08.03	Figs, fresh or dried: A. Fresh
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: ex B. Pectic substances, pectinates and pectates: — Pectic substances and pectinates
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid: C. Tomatoes ex F. Capers and olives: — Olives

*Letter No 2*

Brussels, 18 December 1973

Sir,

I beg to acknowledge your letter of today worded as follows:

'Your Excellency,

At the second meeting of the EEC/Portugal Joint Committee, held in Brussels on 13 November 1973, the parties to the Agreement between the European Economic Community and the Portuguese Republic, signed on 22 July 1972, examined the question of making certain amendments to the text of the Agreement.

The amendments contemplated are set out in an annex to this letter. They shall enter into force on the day following the date on which the Contracting Parties notify each other that the procedure necessary to this end has been completed.

I hereby confirm the Community's agreement to these amendments.

I should be grateful if you would acknowledge receipt of this letter and confirm your Government's agreement to its contents.

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

I wish to confirm the agreement of the Government of Portugal to the foregoing.

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

Ambassador



## IV.

## PROTOCOL No 8

## concerning the treatment applicable to certain agricultural products

*Article 6*

. . . . .

2. For the products referred to in Articles 1, 2 and 3, Denmark and the United Kingdom shall progressively abolish the difference between the duties actually applied on 1 January 1972 and the duties resulting from the said articles in accordance with the following timetable:

Timetable	Reduction of the difference — percentage
1 January 1973	0
1 January 1974	40
1 January 1975	60
1 January 1976	80
1 July 1977	100

Notwithstanding the above timetable, the following timetable:

Timetable	Reduction of the difference — percentage
1 January 1974	20
1 January 1975	40
1 January 1976	60
1 January 1977	80
1 January 1978	100

shall apply to the following products:

CCT heading No	Description
08.03	Figs, fresh or dried: A. Fresh
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: ex B. Pectic substances, pectinates and pectates: — Pectic substances and pectinates
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid: C. Tomatoes ex F. Capers and olives: — Olives



**SUPPLEMENTARY PROTOCOL  
TO THE AGREEMENT BETWEEN THE EUROPEAN  
ECONOMIC COMMUNITY AND THE REPUBLIC OF  
PORTUGAL<sup>(1)</sup>**

**REGULATION (EEC) No 898/75 OF THE COUNCIL**

**of 18 March 1975**

**concluding the Supplementary Protocol to the Agreement between the  
European Economic Community and the Republic of Portugal**

**THE COUNCIL OF THE EUROPEAN COMMUNITIES,**

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

Having regard to the recommendation from the Commission;

Whereas, since Norway did not accede to the European Communities, the Supplementary Protocol to the Agreement between the European Economic Community and the Portuguese Republic should be concluded,

**HAS ADOPTED THIS REGULATION:**

*Article 1*

The Supplementary Protocol to the Agreement between the European Economic Community and the Portuguese Republic is hereby concluded on behalf of the Community.

The text of the Protocol is annexed hereto.

*Article 2*

The President of the Council is hereby authorized to designate the person empowered to sign the Protocol referred to in Article 1 and to confer on him the necessary powers to bind the Community.

---

<sup>(1)</sup> OJ No L 106, 26.4.1975.

*Article 3*

This Regulation shall enter into force on 1 May 1975.

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

Done at Brussels, 18 March 1975.

*For the Council*

*The President*

R. RYAN

## SUPPLEMENTARY PROTOCOL

to the Agreement between the European Economic Community and  
the Republic of Portugal

THE EUROPEAN ECONOMIC COMMUNITY,

of the one part, and

THE PORTUGUESE REPUBLIC,

of the other part,

HAVE AGREED to make the following amendments to their Agreement of 22 July 1972:

### *Article 1*

The text of the Agreement shall be amended as follows:

1. Article 4 (2): the word 'Norway' shall be deleted.
2. Article 4 (2) and Article 5 (3), second subparagraph: the following phrase shall be deleted: 'drawn up and adopted within the conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland'.
3. Article 5 (3), first and second subparagraphs: the words 'Protocol No 1' shall be replaced by the words 'Protocols No 1 and No 2'.
4. Article 39, first paragraph: the word 'Norwegian' shall be deleted.
5. The following shall be deleted from the end of the Agreement:  
— 'Utferdiget i Brussel, tjueandre juli nitten hundre og syttito',  
— 'For Rådet for De Europeiske Fællesskap'.

### *Article 2*

Protocol No 1 shall be amended as follows:

1. Article 1 (3) and (4) and Article 2 (7), second subparagraph: the word 'Norway' shall be deleted.
2. Article 4 (2) and (4) and Article 6 (1): the word 'Norway' shall be deleted.

3. Annex A: the word 'NORWAY' shall be deleted from the title and the column headed 'Norway'.
4. Annex D, list B, footnote 1: the word 'Norway' shall be deleted.

#### *Article 3*

Protocol No 2 shall be amended as follows:

1. Article 2 (1)(b), first line, and (b)(i), second indent: the word 'Norway' shall be deleted.
2. Article 2 (1)(b)(i), and Article 2 (3): the following phrase shall be deleted: 'drawn up and adopted within the conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland'.
3. Article 2 (1)(c)(ii): the word 'Norway' shall be deleted.

#### *Article 4*

Protocol No 3 shall be amended as follows:

1. The following shall be substituted for the first part of Article 2 (1):  
'1. Inasmuch as trade between the Community and Austria, Finland, Iceland, Norway, Sweden and Switzerland and between Portugal and the latter six countries and also between each of those six countries themselves is governed by rules identical to those in this Protocol, the following products shall also be considered as:'.  
2. Article 2 (1)(A), (1)(A)(a), (1)(B) and (1)(B)(a): the words 'six countries' shall be substituted for the words 'five countries'.
3. Article 7: the word 'Norway' shall be inserted between the words 'Iceland' and 'Sweden'.
4. The following shall be substituted for Article 23 (2) and (3):  
'2. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Denmark or the United Kingdom in respect of imported goods used in the manufacture of products of which a movement certificate is issued by the customs authorities of either of these two countries for the purpose of benefiting in Portugal from the tariff provisions in force in Portugal and covered by Article 3 (1) of the Agreement and

Article 4 of Protocol No 1. This rule does not, however, apply where the goods used are those referred to in Article 25 (1) of this Protocol.

3. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Portugal in respect of imported goods used in the manufacture of products for which a movement certificate is issued by the customs authorities of Portugal for the purpose of benefiting in Denmark or the United Kingdom from the tariff provisions in force in these two countries and covered by Article 3 (1) of the Agreement. This rule does not, however, apply where the goods used are those referred to in Article 25 (1) of this Protocol'.

5. Article 24 (2): the word 'Norway' shall be deleted from (iii) and the words 'five countries' in (v) shall be replaced by the words 'six countries'.
6. Article 25 (1) as last amended by Decision No 9/73 of the Joint Committee: the words 'five countries' shall be replaced by the words 'six countries' in (a) and (b)(2).
7. Article 26: the word 'Norway' shall be inserted between the words 'Iceland' and 'Sweden'.
8. Article 27 (1) and (2): the words 'five countries' shall be replaced by the words 'six countries'.
9. Annex I: the word 'Norway' shall be deleted from Explanatory Notes 10 and 13.

#### *Article 5*

Protocol No 4: the following phrase shall be deleted: 'drawn up and adopted within the conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland'.

#### *Article 6*

Protocol No 6, Article 2 (2) and (4): the word 'Norway' shall be deleted.

#### *Article 7*

Protocol No 8, Article 6 (1), (3) and (4): the word 'Norway' shall be deleted.

### *Article 8*

The following shall be deleted from the Final Act:

- 'Uterdiget i Brussel, tjeandre juli nitten hundre og syttito',
- 'For Rådet for De Europeiske Fellesskap'.

### *Article 9*

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

## DECISIONS OF THE EEC-PORTUGAL JOINT COMMITTEE

### TAKEN IN THE FRAMEWORK OF THE AGREEMENT BETWEEN THE EUROPEAN ECONOMIC COM- MUNITY AND THE PORTUGUESE REPUBLIC AND AMENDING THE TEXT THEREOF (1)

*Decision of the Joint Committee No 3/73 laying down the methods of administrative cooperation in the customs field for the purpose of implementing the Agreement between the European Economic Community and the Portuguese Republic (2).*

*Decision of the Joint Committee No 5/73 concerning movement certificates A.P.I and A.W.I contained in Annexes V and VI to Protocol No 3 (2).*

*Decision of the Joint Committee No 6/73 supplementing and amending Protocol No 3 on the definition of the concept of 'originating products' and methods of administrative cooperation (2).*

*Decision of the Joint Committee No 8/73 on A.W.I certificates contained in Annex VI to Protocol No 3 (2).*

*Decision No 9/73 of the Joint Committee supplementing and amending Articles 24 and 25 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (3).*

*Decision No 10/73 of the Joint Committee of 12 December 1973 amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, and Decision No 3/73 of the Joint Committee laying down methods of administrative cooperation in the customs field (4).*

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(1) The texts of these Decisions are set out in full on pages 293 to 368 of this volume.

(2) OJ No L 160, 18.6.1973.

(3) OJ No L 347, 17.12.1973.

(4) OJ No L 365, 31.12.1973.

*Decision No 11/73 of the Joint Committee of 11 December 1973 amending Annex II to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (1).*

*Decision No 1/74 of the Joint Committee supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (2).*

*Decision No 2/74 of the Joint Committee establishing a simplified procedure for the issue of EUR.1 movement certificates (2).*

*Decision No 3/74 of the Joint Committee of 31 October 1974 supplementing and modifying Lists A and B annexed to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (3).*

*Decision No 4/74 of the Joint Committee of 2 December 1974 suspending the application of Article 23 (1) of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (4).*

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(1) OJ No L 365, 31.12.1973.

(2) OJ No L 224, 13.8.1974.

(3) OJ No L 352, 28.12.1974.

(4) OJ No L 355, 31.12.1974.



## INFORMATION CONCERNING

Contracting Parties	Date of signature by the Contracting Parties	Date of exchange, deposit or notification of instruments of ratification, acceptance, approval etc.	Date of entry into force	Duration
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- the AGREEMENT between the European Economic Community and the Portuguese Republic<sup>(1)(2)(3)</sup>

EEC	22.7.1972	e. 21.12.1972	1.1.1973 <sup>(1)</sup>	indefinite
PORTUGAL				

- the exchange of letters amending certain provisions of Protocols 1, 6, 7 and 8 of the AGREEMENT between the European Economic Community and the Portuguese Republic<sup>(4)</sup>

EEC	18.12.1973	e. 8.3.1974	9.3.1974 <sup>(5)</sup>	indefinite
PORTUGAL				

- the supplementary PROTOCOL to the AGREEMENT between the European Economic Community and the Portuguese Republic<sup>(6)</sup>

EEC	29.5.1975	—	29.5.1975	indefinite
PORTUGAL				

- (1) OJ No L 301, 31.12.1972. English version appears in OJ Special Edition 1972 (31 December).
- (2) Protocol No 3 to this Agreement has been amended several times. These amendments were a matter for the Joint Committee, and the Decisions it took are given on pages 1023 and 1024 of this volume.
- (3) The validity of the exchanges of letters referred to in Articles 2 and 3 of Protocol No 8 to the Agreement between the EEC and the Portuguese Republic has been prolonged several times by exchanges of letters, the most recent of which were published in OJ No L 62, 7.3.1975, as regards Article 2, and OJ No L 325, 17.12.1975, as regards Article 3.
- (4) OJ No L 37, 9.2.1974.
- (5) OJ No L 71, 14.3.1974.
- (6) OJ No L 106, 26.4.1975.
-



European Communities — Council/Commission

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This collection of agreements provides national and Community authorities and the private sector with a handy work of reference. The collection brings together agreements concluded by the European Communities with non-member States or with other bodies governed by international law, particularly international organizations.

The collection gives the full texts of the agreements and of the Community acts concluding them.

The collection comprises five basic volumes containing the texts of all the agreements in force on 31 December 1975. Supplements to these volumes will be published each year. Basic information concerning each of the agreements is given in a summary table at the end of each section. There will be a subject index covering all five volumes.

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