COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 19.02.2001
COM(2001) 90 final
2001/0049 (AVC)

VOLUME II

ANNEXES I - VII

Proposal for a

COUNCIL DECISION

On the signing on behalf of the European Community, of the Stabilisation and Association Agreement between the European Communities and its Member States and the former Yugoslav Republic of Macedonia

Proposal for a

COUNCIL AND COMMISSION DECISION

on the conclusion of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part

(presented by the Commission)

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ANNEX I
IMPORTS INTO THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA OF LESS SENSITIVE GOODS ORIGINATING IN THE COMMUNITY

Referred to in art. 18.2

Tariff code		DESCRIPTION
2517		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No 2515 or 2516, whether or not heat-treated:
		- Granules, chippings and powder, of stones of heading No 2515 or 2516, whether or not heat-treated :
	41 00 00	- - Of marble
	49 00 00	- - Other
2518		Dolomite, whether or not calcined; dolomite, roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).
2520		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders .
2523		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers :
	10 00 00	- Cement clinkers
	29 00 00	- - Other
3105		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg .
3214		Glaziers' putty, grafting putty, resin cements caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.

3303	Perfumes and toilet waters.
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments) including sunscreen or sun tan preparations; manicure or pedicure preparations.
3305	Preparations for use on the hair.
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.
3307	Pree-shave, shaving or after-shave preparations, personal deodorants, bath preparation, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No 3404 .
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg .
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs .
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed .
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) .

3918		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter .
3919		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.
3921		Other plates, sheets, film, foil and strip, of plastics .
3923		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics .
3924		Tableware, kitchenware, other household articles and toilet articles, of plastics.
3925		Builders' ware of plastics, not elsewhere specified or included.
3926		Other articles of plastics and articles of other materials of heading Nos 3901 to 3914 :
4008		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber :
		- Of cellular rubber :
	11 00 00	- - Plates, sheets and strip
	19 00 00	- - Other
		- Of non-cellular rubber :
		- - Plates, sheets and strip :
	21 10 00	- - - Floor coverings and mats
	21 90 00	- - - Other.
		- - Other :
	29 90 00	- - - Other

4015		Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcaniyed rubber other than hard rubber:
		- Gloves:
		- - Other :
	19 10 00	- - - Household gloves
	19 90 00	- - - Other
	90 00 00	- Other
4016		Other articles of vulcanized rubber other than hard rubber :
		- Other :
	91 00 00	- - Floor coverings and mats
4302		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No 4303 .
4303		Articles of apparel, clothing accessories and other articles of furskin .
4409		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed .
4415		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.
4802		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No 4801 or 4803; hand-made paper and paperboard :
		- Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not morethan 10% by weight of the total fibre content consist of such fibres:
		- - Weighing less than 40g/m^2 :
	51 10 00	- - - Paper weighing not more than 15g/m^2 for use in stencil making

51 90 00 - - - Other

52 20 00 - - - In rolls

52 80 00 - - - In sheets

- - Weighing more than 150 g/m^2 :

53 20 00 - - - In rolls

53 80 00 - - - In sheets

4805 Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 2 to this chapter :

- Other paper and paperboard, weighing 225 g/m2 or more :

- - Made from wastepaper :

80 11 00 - - - Testliner

80 19 00 - - - Other

80 90 00 - - Other

4811 Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No 4803, 4809 or 4810 :

- Paper and paperboard coated, impregnatet or covered with plastics (excluding adhesives) :

31 00 00 - - Bleached, weighing more than 150 g/m2

39 00 00 - - Other

40 00 00 - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol

4814 Wallpaper and similar wall coverings; window transparencies of paper .

4815 Floor coverings on a base of paper or of paperboard, whether or not cut to size.

4816 Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes .

4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard .
4821	Paper or paperboard labels of all kinds, whether or not printed .
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings .
4910	Calendars of any kind, printed, including calendar blocks.
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) .
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) .
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up .
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) .
6809	Articles of plaster or of compositions based on plaster .

6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced .
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like .
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of Asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials .
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included .
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths .
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like .
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods .
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing .
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures .
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china .
6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china .

6914		Other ceramic articles .
7007		Safety glass, consisting of toughened (tempered) or laminated glass :
		- Toughened (tempered) safety glass :
		- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :
	11 10 00	Of sire and shepe suitable for incorporation in wotor vehicles
	11 90 00	- - - Other
	.	- - Other :
	19 10 00	- - - Enamelled
	19 20 00	- - - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer
	19 80 00	- - - Other
		- Laminated safety glass :
		- - of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :
		- - - Other :
	21 91 00	- - - - of size and shape suitable for incorporation in motor vehicles
	21 99 00	- - - - Other
	29 00 00	- - Other
7009		Glass mirrors, whether or not framed, including rear-view mirrors .
7013		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018) .
7019		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics) :
		- Slivers, rovings, yarn and chopped strands :
	11 00 00	- - chopped strands, of a length of Not more than 50 mm
	12 00 00	- - Rovings

19 00 00 - - Other

7106 Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form .

7108 Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form .

7113 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal .

7114 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal .

7115 Other articles of precious metal or of metal clad with precious metal .

7116 Articles of natural or cultured pearls, precious or semi-precious stones (natural, syntetic or reconstructed).

7117 Imitation jewellery.

7217 Wire of iron or non-alloy steel:

-Plated or coated with other base metals:

- - Containing by weight less than 0,25% of carbon:

- - - - With a maximum cross-sectional dimension of less than 0,8 mm

30 11 00 - - - - Copper-coated

30 19 00 - - - - Other

- - - With a maximum cross-sectional dimension of 0,8 mm or more :

30 31 00 - - - - Copper-coated

30 39 00 - - - - Other

30 50 00 - - Containing by weight 0,25 % or more but less than 0,6 % of carbon

30 90 00 - - Containing by weight 0,6 % or more of carbon

- Other :

- - Containing by weight less than 0,25 % of carbon :

90 10 00 - - - With a maximum cross-sectional dimension of less than 0,8 mm

90 30 00 - - - With a maximum cross-sectional dimension of 0,8 mm or more

90 50 00 - - Containing by weight 0,25 % or more but less than 0,6 % of carbon

90 90 00 - - Containing by weight 0,6 % or more of carbon

7307 Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel:

- Cast fittings :

- - Of non-malleable cast iron :

11 10 00 - - - Of a kind used in pressure systems

11 90 00 - - - Other

- - Other :

19 10 00 - - - Of malleable cast iron

19 90 00 - - - Other

- Other :

91 00 00 - - Flanges

- - Threaded elbows, bends and sleeves :

92 10 00 - - - Sleeves

92 90 00 - - - Elbows and bends

- - Butt welding fittings :

- - - With greatest external diameter Not exceeding 609,6 mm :

93 11 00 - - - - Elbows and bends

93 19 00 - - - - Other

- - - With greatest external diameter exceeding 609,6 mm :

93 91 00 - - - - Elbows and bends

93 99 00 - - - - Other

- - Other :

99 10 00 - - - Threaded

	99 30 00	- - - For welding
	99 90 00	- - - Other
7311		Containers for compressed or liquefied gas, of iron or steel .
7313		Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel .
7403		Refined copper and copper alloys, unwrought :
		- Refined copper :
	11 00 00	- - Cathodes and sections of cathodes
7418		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.
7614		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated :
7616		Other articles of aluminium .
7801		Unwrought lead
7802		Lead waste and scrap .
7803		Lead bars, rods, profiles and wire
7804		Lead plates, sheets, strip and foil; lead powders and flakes.
7805		Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) .

7806		Other articles of lead .
7901		Unwrought zinc :
		- Zinc, not alloyed :
	11 00 00	- - Containing by weight 99,99 % or more of zinc
		- - Containing by weight less than 99,99 % of zinc :
	12 10 00	- - - Containing by weight 99,95 % or more but less than 99,99 % of zinc
	12 30 00	- - - Containing by weight 98,5 % or more but less than 99,95 % of zinc
	12 90 00	- - - Containing by weight 97,5 % or more but less than 98,5 % of zinc
7902		Zinc waste and scrap
7903		Zinc dust, powders and flakes .
7904		Zinc bars, rods, profiles and wire .
7905		Zinc plates, sheets, strip and foil .
7906		Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) .
7907		Other articles of zinc.
8211		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208, and blades therefor :
		- Other :
		- - Table knives having fixed blades :
	91 30 00	- - - table knives with handle and blade of stainless steel
	91 80 00	- - - Other
	92 00 00	- - Other knives having fixed blades

	93 00 00	- - Knives having other than fixed blades
	94 00 00	- - Blades
8215		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware :
		- - Other :
	10 30 00	- - - Of stainless steel
		- Other sets of assorted articles :
	20 10 00	- - Of stainless steel
	20 90 00	- - Other
		- - Other :
	99 10 00	- - - of stainless steel
	99 90 00	- - - Other
8301		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal :
	20 00 00	- Locks of a kind used for motor vehicles
8302		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal .
8304		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No 9403
8309		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal :
	10 00 00	- Crown corks

8419 Machinery, plant or 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, vapourizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric :

- Dryers :

31 00 00 - - For agricultural products

32 00 00 - - For wood, paper pulp, paper or paperboard .

39 00 00 - - Other

- - Other :

89 10 00 - - - cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water

8423 Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds :

- - having a maximum weighing capacity exceeding 30 kg but not exceeding 5000 kg :

82 10 00 - - - Check weighers and automatic control machines operating by reference to a pre-determined weight

82 90 00 - - - Other

- - Other :

89 10 00 - - - Weighbridges

89 90 00 - - - Other

8460 Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No 8461 .

8461 Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included .

8462 Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above .

8463	Other machine-tools for working metal or cermets, without removing material .
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass :
	- Grinding or polishing machines :
	- - For working glass :
846420 19 00	- - - Other
846420 80 00	- - Other
846490 00 00	- Other
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding 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 :
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter.
8478	Machinery for preparing or making up tobacco,
	not specified or included elsewhere in this chapter.
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal(other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) :
	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters :
	- - Other :
40 91 00	- - - Gears and gearing (other than friction gears) :

40 92 00 - - - Ball or roller screws

40 93 00 - - - Gear boxes and other speed changers :

40 98 00 - - - Other

8501 Electric motors and generators (excluding generating sets) :

- Motors of an output not exceeding 37,5 W :

10 10 00 - - Synchronous Motors of an output not exceeding 18 W

- - Other :

10 91 00 - - - Universal AC/DC motors

10 93 00 - - - AC motors

10 99 00 - - - DC motors

- Other AC motors, single-phase :

- - Other :

40 91 00 - - - Of an output not exceeding 750 W

8508 Electro-mechanical tools for working in the hand, with self-contained electric motor .

8509 Electro-mechanical domestic appliances, with self-contained electric motor .

8512 Electrical lighting or signalling equipment (excluding articles of heading No 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:

10 00 00 - Lighting or visual signalling equipment of a kind used on bicycles

8515 Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets :

- Brazing or soldering machines and apparatus :

11 00 00 - - Soldering irons and guns

19 00 00 - - Other

- Machines and apparatus for resistance welding

of metal :

21 00 00 - - Fully or partly automatic

29 00 00 - - Other

- Machines and apparatus for arc (including plasma arc) for welding of metals:

31 00 00 - - Fully or partly automatic

- - Other :

39 10 00 - - - For manual welding with coated electrodes, complete with welding or cutting devices

39 90 00 - - - Other

- Other machines and apparatus :

- - For treating metals :

80 11 00 - - - For welding

80 19 00 - - - Other

- - Other :

80 91 00 - - - For resistance welding of plastics

80 99 00 - - - Other

8517 Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones .

8518 Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets .

8519 Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device .

8520 Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device .

8521 Video recording or reproducing apparatus, whether or not incorporating a video tuner .

8524 Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37 .

8527 Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock .

8528 Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors .

8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof :

- trailers and semi-trailers of the caravan type, for housing or camping :

10 10 00 - - Folding caravans

10 90 00 - - Other

- Self-loading or Self-unloading trailers and semi-trailers for agricultural purposes :

20 10 00 - - Manure spreaders

20 90 00 - - Other .

- - - Other :

- - - - New :

39 30 00 - - - - - Semi-trailers .

- - - - - Other :

39 51 00 - - - - - - With a single axle

39 59 00 - - - - - - Other .

39 80 00 - - - - Used.

40 00 00 - Other trailers and semi-trailers

	80 00 00	- Other vehicles
		- Parts :
	90 10 00	- - Chassis
	90 30 00	- - Bodies
	90 90 00	- - Other parts
9402		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles :
	90 00 00	Other
9404		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:
	10 00 00	- Mattress supports
		- - Of other materials :
	29 10 00	- - - Spring interior
	29 90 00	- - - Other
		- Sleeping bags :
	30 10 00	- - Filled with feathers or down
	30 90 00	- - Other
		- Other :
	90 10 00	- - Filled with feathers or down
	90 90 00	- - Other

ANNEX II
IMPORT INTO THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA OF SENSITIVE INDUSTRIAL GOODS ORIGINATING IN THE COMMUNITY

Referred to in article 18.3

Customs duties on imports into the Former Yugoslav Republic of Macedonia of goods originating in the Community which are listed in this Annex shall be progressively reduced in accordance with the following timetable.

- on 1 January of the third year after the entry into force of the Agreement each duty shall be reduced to 80% of the basic duty;

- on 1 January of the fifth year after the entry into force of the Agreement each duty shall be reduced to 70% of the basic duty;

- on 1 January of the sixth year after the entry into force of the Agreement each duty shall be reduced to 60% of the basic duty;

- on 1 January of the seventh year after the entry into force of the Agreement each duty shall be reduced to 50% of the basic duty;

- on 1 January of the eighth year after the entry into force of the Agreement each duty shall be reduced to 40% of the basic duty;

- on 1 January of the ninth year after the entry into force of the Agreement each duty shall be reduced to 20% of the basic duty;

- on 1 January of the tenth year after the entry into force of the Agreement the remaining duties shall be abolished.

Tariff code	DESCRIPTION
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2,5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including sqare) shape.
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations .
2711	Petroleum gases and other gaseous hydrocarbons.

3004 Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale:

- Containing other antibiotics:

20 10 00 - - Put up in forms or in packings of a kind sold by retail

- Containing hormones or other products of heading No 2937 but not containing antibiotics:

- - Containing insulin:

31 10 00 - - - Put up in forms or in packings of a kind sold by retail

- - Containing adrenal cortical hormones:

32 10 00 - - - Put up in forms or in packings of a kind sold by retail

- - Other:

39 10 00 - - - Put up in forms or in packings of a kind sold by retail

- Containing alkaloids or derivates thereof but not containing hormones, other products of heading No 2937 or antibiotics:

40 10 00 - - Put up in forms or in packings of a kind sold by retail

- Other medicaments containing vitamins or other products of heading No 2936 :

50 10 00 - - Put up in forms or in packings of a kind sold by retail

- Other:

- - Put up in forms or in packings of a kind sold by retail:

90 11 00 - - - Containig iodine or iodine compounds

90 19 00 - - - Other

- - Other:

90 91 00 - - - Containig iodine or iodine compounds

90 99 00 - - - Other

3005 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes .

3205 Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes .

3208		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter.
3209		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.
3210		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.
3401		Soap, organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.
3402		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 3401:
		- Preparations put up for retail sale:
	20 10 00	- - Surface - active preparations
	20 90 00	- - Washing preparations and cleaning preparations
		-Other:
	90 10 00	-- Surface-active preparations
	90 90 00	-- Washing preparations and cleaning preparations
3904		Polymers of vinyl chloride or of other halogenated olefins, in primary forms :
	10 00 00	- Polyvinyl chloride, not Mixed with any other substances
		- Other polyvinyl chloride :
	21 00 00	- - Non-plasticised
	22 00 00	- - Plasticised

40 00 00 - Other vinyl chloride copolymers

50 00 00 - Vinylidene chloride polymers

- Fluoro-polymers :

61 00 00 - - Polytetrafluoroethylene

69 00 00 - - Other

90 00 00 - Other

3917 Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.

3920 Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials .

3922 Baths, shower baths, wash-basins, bidets, lavatory pans, seats and

covers, flushing cisterns and similar sanitary ware, of plastic.

4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber :

- Retreaded tyres :

10 90 00 - - Other

- Used pneumatic tyres :

20 90 00 - - Other

90 00 00 - Other

4202 Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper .

4203		Articles of apparel and clothing accessories, of leather or of composition leather .
4205		Other articles of leather or of composition leather.
4304		Artificial fur and articles thereof.
4418		Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes .
4808		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No 4803 :
	10 00 00	- Corrugated paper and paperboard, whether or not perforated
	30 00 00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated
	90 00 00	- Other
4810		Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets :
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:
		- Other paper and paperboard :
		- - Multi-ply :
	91 10 00	- - - Each layer bleached
	91 30 00	- - - With only one outer layer bleached
	91 90 00	- - - Other
4818		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres .

4819		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like :
	10 00 00	- Cartons, boxes and cases, of corrugated paper or paperboard
	30 00 00	- Sacks and bags, having a base of a width of 40 cm or more
	40 00 00	- Other sacks and bags, including cones
	50 00 00	- other packing containers, including record sleeves
	60 00 00	- box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
4823		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres :
		- Trays, dishes, plates, cups and the like, of paper or paperboard:
	60 10 00	- - Trays, dishes and plates
	60 90 00	- - Other
		- Moulded or pressed articles of paper pulp :
	70 10 00	- - Moulded trays and boxes for packing eggs
	70 90 00	- - Other
6402		Other footwear with outer soles and uppers of rubber or plastics.
<<<6403		Footwear with outer soles of rubber , plastics, leather or composition leather, and uppers of leather.
6404		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials .

6405		Other footwear .
6406		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.
7303		Tubes, pipes and hollow profiles, of cast iron.
7304		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.
7305		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel.
7306		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.
7308		Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel .
7309		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 .
7310		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed of liquefied gas), of iron or steel, of a capacity no txceeding 300 litres, whether of not lined or heat-insulated, but not fitted withmechanical or thermal equipment:
	10 00 00	- Of a capacity of 50 litres or more
		- Of a capacity of less than 50 litres :
		- - - Other, with a wall thickness of :
	21 91 00	- - - - Less than 0,5 mm
	21 99 00	- - - - 0,5 mm or more
		- - Other :

29 10 00 - - - With a wall thickness of less than 0,5 mm

29 90 00 - - - With a wall thickness of 0,5 mm or more

7317 Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper .

7318 Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel .

7320 Springs and leaves for springs, of iron or steel.

7321 Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel .

7323 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel :

- - Of stainless steel :

93 10 00 - - - Articles for table use

93 90 00 - - - Other

- - Of iron (other than cast iron) or steel, enamelled:

94 10 00 - - - Articles for table use

94 90 00 - - - Other

- - Other :

99 10 00 - - - Articles for table use

- - - Other :

99 91 00 - - - - Varnished or painted.

99 99 00 - - - - Other

7325 Other cast articles of iron or steel :

10 00 00 - Of non-malleable cast iron

	- - Other :
	- - - Other :
99 10 00	- - - Of malleable cast iron
99 99 00	- - - - Other

7604	Aluminium bars, rods and profiles.
7608	Aluminium tubes and pipes.
7610	Aluminium structures(exclidind prefabricated buildings of heading No 9406) and parts of structures(for example, bridges and brodge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and threshholds for doors, balustrades, pillars and columns);aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment .
8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal .
8402	Steam or other vapour generating boilers(other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.
8403	Central heating boilers other than those of heading No 8402 .
8404	Auxiliary plant for use with boilers of heading No 8402 or 8403 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.

8413 Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.

8414 Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters .

8418 Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415 :

- Combined refrigerator-freezers, fitted with separate external doors :

- - Other :

- - - Of a capacity exceeding 340 litres :

10 91 10 - - - - New

10 91 90 - - - - Used

- - - Other :

10 99 10 - - - - New

10 99 90 - - - - Used

- Refrigerators, household type :

- - Compression-type :

- - - Of a capacity exceeding 340 litres:

21 10 10 - - - - New

21 10 90 - - - - Used

- - - Other :

- - - - Table model:

21 51 10 - - - - - New

21 51 90 - - - - - Used

- - - - Building-in type:

21 59 10 - - - - - New

21 59 90 - - - - - Used

- - - - Other, of a capacity :

- - - - - Not exceeding 250 litres:

21 91 10 - - - - - - New

21 91 90 - - - - - - Used

- - - - - Exceeding 250 litres but not

exceeding 340 litres:

21 99 10 - - - - - - New

21 99 90 - - - - - - Used

- - Absorption-type, electrical:

22 00 10 - - - New

22 00 90 - - - Used

- - Other:

29 00 10 - - - New

29 00 90 - - - Used

- Freezers of the chest type, not exceeding 800 litres capacity :

- - Other :

- - - Of a capacity not exceeding 400 litres:

30 91 10 - - - - New

30 91 90 - - - - Used

- - - Of a capacity exceeding 400 litres but not exceeding 800 litres:

30 99 10 - - - - New

30 99 90 - - - - Used

- Freezers of the upright type, not exceeding 900 litres capacity :

- - Other :

- - - Of a capacity not exceeding 250 litres:

40 91 10 - - - - New

40 91 90 - - - - Used

- - - Of a capacity exceeding 250 litres but not exceeding 900 litres:

40 99 10 - - - - New

40 99 90 - - - - Used

- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture:

- - Refrigerated show-cases and counters (incorporating a refrigerating unit or evaporator):

- - - For frozen food storage :

50 11 10 - - - - New

50 11 90 - - - - Used

- - - Other :

50 19 10 - - - - New

50 19 90 - - - - Used

- - Other refrigerating furniture:

50 90 10 - - - - New

50 90 90 - - - - Used

- Parts :

91 00 00 - - Furniture designed to receive refrigerating or freezing equipment

8457 Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal .

8458 Lathes (including turning centres) for removing metal.

8459 Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No 8458.

8504 Electrical transformers, static converters (for example, rectifiers) and inductors.

8507 Electric accumulators, including separators therefor, whether or not rectangular (including square):

- Lead-acid of a kind used For starting piston engines:

- - Other :

- - - Of a weight exceeding 5 kg :

10 81 00 - - - - Working with liquid electrolyte

10 89 00 - - - - Other

8516		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No 8545.
8529		Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528 .
8534		Printed circuits .
8535		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1 000 V .
8536		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 V **:**
		- Fuses :
	10 10 00	- - For a current not exceeding 10 A
	10 50 00	- - For a current exceeding 10 A but not exceeding 63 A
	10 90 00	- - For a current exceeding 63 A
		- Automatic circuit breakers :
	20 10 00	- - For a current not exceeding 63 A
	20 90 00	- - For a current exceeding 63 A
		- Other apparatus for protecting electrical circuits :
	30 10 00	- - For a current not exceeding 16 A
	30 30 00	- - For a current exceeding 16 A but not exceeding 125 A
	30 90 00	- - For a current exceeding 125 A
		- Relays :
		- - For a voltage not exceeding 60 V :
	41 10 00	- - - For a current not exceeding 2 A
	41 90 00	- - - For a current exceeding 2 A

49 00 00 - - Other

- Other switches :

- - For a voltage not exceeding 60 V :

50 11 00 - - - Push-button switches

50 15 00 - - - Rotary switches

50 19 00 - - - Other

- - Other :

50 90 10 - - - Starters for fluorescent lamp

50 90 90 - - - Other

- Lamp-holders, plugs and sockets :

- - Other :

69 10 00 - - - For co-axial cables

69 30 00 - - - For printed circuits

69 90 00 - - - Other

- Other apparatus :

90 01 00 - - Prefabricated elements for electrical circuits

90 10 00 - - Connections and contact elements for wire and cables

90 85 00 - - Other

8537 Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517 .

8538 Parts suitable for use solely or principally with the apparatus of heading No 8535, 8536 or 8537 .

8539 Electric filament or discharge lamps, including sealed-beam lamp units and ultraviolet or infra-red lamps; arc-lamps :

- Other filament lamps, excluding ultraviolet or infra-red lamps :

- - Tungsten halogen :

21 30 00 - - - of a kind used For motor-cycles or Other motor vehicles

- - - Other, for a voltage :

21 92 00 - - - - Exceeding 100 V

21 98 00 - - - - Not exceeding 100 V

- - Other, of a power not exceeding 200 W and

for a voltage exceeding 100 V :

22 10 00 - - - Reflector lamps

22 90 00 - - - Other

29 30 00 - - Other

- - - of a kind used for motor-cycles or other motor vehicles

- - - other for a voltage:

29 92 00 - - - - Exceeding 100 V

29 98 00 - - - - Not exceeding 100 V

- discharge lamps, Other than ultraviolet lamps :

- - Mercury or sodium vapour lamps; metal halide lamps :

32 10 00 - - - Mercury vapour lamps

8544 Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.

8607 Parts of railway or tramway locomotives or rolling-stock :

- Brakes and parts thereof :

- - Air brakes and parts thereof :

21 10 00 - - - Of cast iron or cast steel

21 90 00 - - - Other

- - Other :

29 10 00 - - - Of cast iron or cast steel

29 90 00 - - - Other.

8702 Motor vehicles for the transport of ten or more persons, including the driver.

8703 Motor cars and other motor vehicles principally design for the transport of persons(other than those of heading No 8702), including station wagons and racing cars

8704 Motor vehicles for the transport of goods

8706 Chassis fitted with engines, for the motor vehicles of heading Nos 8701 to 8705.

8707 Bodies (including cabs), for the motor vehicles of heading Nos 8701 to 8705.

8708 Parts and accessories of the motor vehicles of heading Nos 8701 to 8705 :

- Bumpers and parts thereof:

10 00 90 - -Others

- Others parts and accessories of bodies (including cabs)

- - Safety seat belts:

21 00 90 - - - Other

- - Other

29 00 90 - - - Other

- Braces and servo-braces and parts thereof:

- - Mounted brake linings:

31 00 90 - - - Other

- - Other:

39 00 90 - - - Other

- Suspension shock-absorbers :

80 00 90 - - Other

- - Clutches and parts thereof :

93 00 90 - - - Other

- - Other

99 00 90 - - - Other

8711		Motor –cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars; side cars
	8712 00	Bicycles and other cycles(including delivery tricycles), not motorised
9401		Seats (other than those of heading No 9402), whether or not convertible into beds, and parts thereof :
		- Seats of a kind used for aircraft :
	10 90 00	- - Other
	20 00 00	- Seats of a kind used for motor vehicles
		- Swivel seats with variable height adjustment :
	30 10 00	- - Upholstered, with backrest and fitted with castors or glides
	30 90 00	- - Other
	40 00 00	- Seats other than garden seats or camping equipment, convertible into beds
	50 00 00	- Seats of cane, osier, bamboo or similar materials
		- Other seats, with wooden frames :
	61 00 00	- - Upholstered
	69 00 00	- - Other
		- Other seats, with metal frames :
	71 00 00	- - Upholstered
	79 00 00	- - Other
	80 00 00	- Other seats
		- Parts :
		- - Other :
	90 30 00	- - - Of wood
	90 80 00	- - - Other
9403		Other furniture and parts thereof :
		- Metal furniture of a kind used in offices:
	10 10 00	- - Drawing tables (other than those of heading No 9017)

- - Other :

- - - Not exceeding 80 cm in height :

10 51 00 - - - - Desks

10 59 00 - - - - Other

- - - Exceeding 80 cm in height :

10 91 00 - - - - Cupboards with doors, shutters or flaps

10 93 00 - - - - Filing, card-index and other cabinets .

10 99 00 - - - - Other

- Other metal furniture :

- - Other :

20 91 00 - - - Beds

20 99 00 - - - Other

- Wooden furniture of a kind used in offices :

- - Not exceeding 80 cm in height :

30 11 00 - - - Desks

30 19 00 - - - Other

- - Exceeding 80 cm in height :

30 91 00 - - - Cupboards with doors, shutters or flaps; filing, card-index and other cabinets

30 99 00 - - - Other

- Wooden furniture of a kind used in the kitchen :

40 10 00 - - Fitted kitchen units

40 90 00 - - Other

50 00 00 - Wooden furniture of a kind used in the bedroom

- Other wooden furniture :

60 10 00 - - Wooden furniture of a kind used in the dining room and the living room

60 30 00 - - Wooden furniture of a kind used in shops

60 90 00 - - Other wooden furniture

- Furniture of plastics :

70 90 00 - - Other

80 00 00	- Furniture of other materials, including cane, osier, bamboo or similar materials	
	- Parts :	
90 10 00	- - Of metal	
90 30 00	- - Of wood	
90 90 00	- - Of other materials	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
9406	Prefabricated buildings	

ANNEX III
Definition of "baby beef" products referred to in Article 27 (2)

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

CN Code	Taric sub-division	Description
		Live bovine animals :
		- Other :
		-- Domestic species :
		--- Of a weight exceeding 300 kg :
		---- Heifers (female bovines that have never calved) :
ex 0102 90 51		----- For slaughter :
	10	- Not yet having any permanent teeth, of a weight of 320 kg or more but not exceeding 470 kg [1]
ex 0102 90 59		----- Other :
	11	- Not yet having any permanent teeth, of a weight of 320 kg or more but not exceeding 470 kg [1]
	21	
	31	
	91	
		---- Other :
ex 0102 90 71		----- For slaughter :
	10	- Bulls and steers not yet having permanent teeth, of a weight of 350 kg or more but not exceeding 500 kg [1]
ex 0102 90 79		----- Other :
	21	- Bulls and steers not yet having permanent teeth, of a weight of 350 kg or more but not exceeding 500 kg [1]
	91	
		Meat of bovine animals, fresh or chilled :
ex 0201 10 00		- Carcasses and half-carcasses :
	91	- Carcasses of a weight of 180 kg or more but not exceeding 300 kg, and half carcasses of a weight of 90 kg or more but not exceeding 150 kg, with a low degree of ossification of the

		cartilages (in particular those of the symphysis pubis and the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour [1]
		- Other cuts with bone in :
ex 0201 20 20		-- "Compensated" quarters :
	91	- 'Compensated' quarters of a weight of 90 kg or more but not exceeding 150 kg, with a low degree of ossification of the cartilages (in particular those of the symphysis pubis and the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour [1]

[1] Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

ex	0201 20 30		-- Unseparated or separated forequarters :
		91	- Separated forequarters, of a weight of 45 kg or more but not exceeding 75 kg, with a low degree of ossification of the cartilages (in particular those of the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour [1]
ex	0201 20 50		-- Unseparated or separated hindquarters :
		91	- Separated hindquarters of a weight of 45 kg or more but not exceeding 75 kg (but 38 kg or more and not exceeding 68 kg in the case of 'Pistola' cuts), with a low degree of ossification of the cartilages (in particular those of the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour [1]

[1] Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

ANNEX IV (a)

Products referred to in Article 27 paragraph 3 (a)

Following products originating in the Community imported into the Former Yugoslav Republic of Macedonia shall benefit from a zero-duty tariff:

CN code[1]	DESCRIPTION
0101	Live horses, asses, mules and hinnies :
	- Horses :
0101 11 00 00	- - Pure-bred breeding animals
0101 19	- - Other :
0101 19 90 00	- - - Other
0101 20	- Asses, mules and hinnies :
0101 20 10 00	- - Asses
0101 20 90 00	- - Mules and hinnies
0102	Live bovine animals :
0102 10	- Pure-bred breeding animals :
0102 10 10 00	- - Heifers (female bovines that have never calved)
0102 10 30 00	- - Cows
0102 10 90 00	- - Other
0102 90	- Other :
	- - Domestic species :
0102 90 05 00	- - - Of a weight not exceeding 80 kg
	- - - Of a weight exceeding 80 kg but not exceeding 160 kg :
0103	Live swine :
0103 10 00 00	- Pure-bred breeding animals
	- Other :
0103 91	- - Weighing less than 50 kg :

[1] As defined in the Customs Tariff Law of 31 July 1996 of the Former Yugoslav Republic of Macedonia (Official Journal 38/96)

0103 91 10 00	- - - Domestic species
0103 91 90 00	- - - Other
0104	Live sheep and goats **:**
0104 10	- Sheep :
0104 10 10 00	- - Pure-bred breeding animals
	- - Other :
0104 20	- Goats :
0104 20 10 00	- - Pure-bred breeding animals
0105	*Live poultry, that is to say, fowls of the species* Gallus *domesticus*, ducks, geese, turkeys and guinea fowls :
	- Weighing not more than 185 g :
0105 11	- - Fowls of the species *Gallus domesticus* :
	- - - Grandparent and parent female chicks :
0105 11 11 00	- - - - Laying stocks
0105 19	- - Other :
	- - - Geese:
0105 19 00 10	- - - - Laying stocks
	- Other :
0105 92	- - Fowls of the species *Gallus domesticus* weighing not more than 2 000 g:
0105 92 00 10	- - - Laying stocks weighing more than 2 000 g
0105 99	- - Other :
	- - - Ducks:
0105 99 10 10	- - - - Laying stocks
0106 00	Other live animals :
0106 00 00 10	- Domestic rabbits
0106 00 00 20	- Pigeons
0106 00 00 30	- Frogs

0106 00 00 40	- Dogs and cats
0106 00 00 50	- Bees
0106 00 00 60	- Wild animals
0106 00 90 00	- Other
0205 00 00 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:
0206 10 00 00	- Of bovine animals, fresh or chilled
	- Of bovine animals, frozen :
0206 21 00 00	- - Tongues
0206 22 00 00	- - Livers
0206 30 00 00	- Of swine, fresh or chilled
	- Of swine, frozen :
0206 41 00 00	- - Livers
0206 49 00 00	- - Other
0206 80 00 00	- Other, fresh or chilled
0206 90 00 00	- Other, frozen
0208	Other meat and edible meat offal, fresh, chilled or frozen :
0208 10 00 00	- Of rabbits or hares
0208 20 00 00	- Frogs' legs
0208 90 00 00	- Other
0210 90 00 00	- Other, including edible flours and meals of meat or meat offal
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter, products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included :

0404 10 00 00	- Whey and modified Whey, whether or not concentrated or containing added sugar or other sweetening matter
0404 90 00 00	- Other
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter :
	- Egg yolks :
0408 11	- - Dried :
0408 11 20 00	- - - Unfit for human consumption
0408 11 80 00	- - - Other
0408 19	- - Other :
0408 19 20 00	- - - Unfit for human consumption
	- - - Other :
0408 19 81 00	- - - - Liquid
0408 19 89 00	- - - - Other, including frozen
	- Other :
0408 91	- - Dried :
0408 91 20 00	- - - Unfit for human consumption
0408 91 80 00	- - - Other
0408 99	- - Other :
0408 99 20 00	- - - Unfit for human consumption
0408 99 80 00	- - - Other
0410 00 00 00	Edible products of animal origin*, not elsewhere* specified or included
0504 00 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No 1212 :
0601 10 00 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant

0601 20 00 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn :
0602 10	- Unrooted cuttings and slips :
0602 10 10 00	- - Of vines
0602 10 90 00	- - Other
0602 20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts :
0602 20 10 00	- - Vine slips, grafted or rooted
0602 20 90 00	- - Other
0602 30 00 00	- Rhododendrons and azaleas, grafted or not
0602 40 00 00	- Roses, grafted or not
0602 90	- Other :
0602 90 10 00	- - Mushroom spawn
0701	Potatoes, fresh or chilled :
0701 10 00 00	- Seed
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled :
0703 10	- Onions and shallots :
0703 10 00 10	- - For sowing
0713	Dried leguminous vegetables, shelled, whether or not skinned or split **:**
0713 10	- Peas (Pisum sativum) :
0713 10 10 00	- - For sowing
0713 20	
0713 20 10 00	- - For sowing
0713 31	- - Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek :

0713 31 10 00	- - - For sowing
0713 32	- - Small red (Adzuki) beans (Phaseolus or Vigna angularis) :
0713 32 10 00	- - - For sowing
0713 33	- - Kidney Beans, including White pea Beans (Phaseolus vulgaris) :
0713 33 10 00	- - - For sowing
0713 39	- - Other :
0713 39 10 00	- - - For sowing
0713 40	- Lentils :
0713 40 10 00	- - - For sowing
0713 50	- Broad Beans (Vicia faba var. major) and Horse beans (Vicia faba var. equina, Vicia faba var. minor) :
0713 50 10 00	- - - For sowing
0713 90	- Other :
0713 90 10 00	- - For sowing .
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith :
0714 10 00 00	- Manioc (cassava)
0714 20 00 00	- Sweet potatoes
0714 90 00 00	- Other
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled :
	- Coconuts :
0801 11 00 00	- - Desiccated
0801 19 00 00	- - Other
	- Brazil nuts :
0801 21 00 00	- - In shell
0801 22 00 00	- - Shelled
	- Cashew nuts :
0801 31 00 00	- - In shell

0801 32 00 00	- - Shelled
0814 00 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
0904	Pepper of the genus Piper, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:
	- Pepper:
0904 11 00 00	- Neither crushed nor ground
0904 12 00 00	- Crushed or ground
0905 00 00 00	Vanilla
0906	Cinnamon and cinnamon-tree flowers :
0906 10 00 00	- Neither crushed nor ground
0906 20 00 00	- Crushed or ground
0907 00 00 00	Cloves (whole fruit, cloves and stems)
0908	Nutmeg, mace and cardamoms :
0908 10 00 00	- Nutmeg
0908 20 00 00	- Mace
0908 30 00 00	- Cardamoms
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries :
0909 10 00 00	- Seeds of anise or badian
0909 20 00 00	- Seeds of coriander
0909 30 00 00	- Seeds of cumin
0909 40 00 00	- Seeds of caraway
0909 50 00 00	- Seeds of fennel; juniper berries

0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices :
0910 10 00 00	- Ginger
0910 20 00 00	- Saffron
0910 30 00 00	- Turmeric (curcuma)
0910 40 00 00	- Thyme; bay leaves
0910 50 00 00	- Curry
	- Other spices :
0910 91 00 00	- - Mixtures referred to in note 1 (b) to this chapter
0910 99 00 00	- - Other
1002 00	Rye :
1002 00 00 10	- Seed
1002 00 00 90	- Other
1003 00	Barley :
1003 00 00 10	- Seed
1004 00	Oats :
1004 00 00 10	- Seed
1005	Maize (corn) :
1005 10	- Seed :
1005 10 10 00	- - Hybrid
1005 10 90 00	- - Other
1006	Rice :
1006 10	- Rice in the husk (paddy or rough) :
1006 10 00 10	- - For sowing

1007 00 00 00	Grain sorghum
1008	Buckwheat, millet and canary seed; other cereals :
1008 10 00 00	- Buckwheat
1008 20 00 00	- Millet
1008 30 00 00	- Canary seed
1008 90 00 00	- Other cereals
1103 13	- - Of maize (corn) :
1103 13 00 10	- - - Unfit for human consumption
1105	Flour, meal, powder, flakes, granules and pellets of potatoes :
1105 10 00 00	- Flour, meal and powder
1105 20 00 00	- Flakes, granules and pellets
1106	Flour, meal and powder of the dried leguminous vegetables of heading No 0713, of sago or of roots or tubers of heading No 0714 or of the products of Chapter 8 :
1106 20 00 00	- Of sago or Of roots or tubers Of heading No 0714
1106 30	- Of the products of Chapter 8 :
1106 30 00 10	- - Of coconut
1108	Starches; inulin :
	- Starches :
1108 11 00 00	- - Wheat starch
1108 12	- - Maize (corn) starch :
1108 12 00 10	- - - Unfit for retail sale
1108 12 00 90	- - - Other
1108 13 00 00	- - Potato starch
1108 14 00 00	- - Manioc (cassava) starch

1108 19 00 00	- - Other starches
1108 20 00 00	- Inulin
1201 00	Soya beans, whether or not broken :
1201 00 10 00	- For sowing
1201 00 90 00	- Other
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken :
1202 10	- In shell :
1202 10 10 00	- - For sowing
1202 10 90 00	- - Other
1202 20 00 00	- Shelled, whether or not broken
1203 00 00 00	Copra
1204 00 00 00	Linseed, whether or not broken
1207	Other oil seeds and oleaginous fruits, whether or not broken :
1207 10 00 00	- Palm nuts and kernels
1207 20 00 00	- Cotton seeds
1207 30 00 00	- Castor oil seeds
1207 40 00 00	- Sesamum seeds
1207 50 00 00	- Mustard seeds
1207 60 00 00	- Safflower seeds
	- Other :
1207 92 00 00	- - Shea nuts (karite nuts)
1207 99 00 00	- - Other
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard :

1208 10 00 00	- Of soya beans
1208 90 00 00	- Other
1209	Seeds, fruit and spores, of a kind used for sowing :
	- Beet seed :
1209 11 00 00	- - Sugar beet seed
1209 19 00 00	- - Other
1209 22 00 00	- - Clover (Trifolium spp.) seed
1209 23 00 00	- - Fescue seed
1209 24 00 00	- - Kentucky Blue grass (Poa pratensis L.) Seed
1209 25 00 00	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed
1209 26 00 00	- - Timothy grass seed
1209 29 00 00	- - Other
1209 30 00 00	- Seeds Of herbaceous plants cultivated principally for their flowers
	- Other :
1209 91 00 00	- - Vegetable seeds
1209 99 00 00	- - Other
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered :
1211 10 00 00	- Liquorice roots
1211 20 00 00	- Ginseng roots
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included :
1212 10 00 00	- Locust beans, including locust bean seeds
1212 30 00 00	- Apricot, peach or plum stones and kernels
	- Other :
1212 92 00 00	- - Sugar cane

1212 99 00 00	- - Other
1213 00 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets :
1214 10 00 00	- Lucerne (alfalfa) meal and pellets
1214 90 00 00	- Other
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) :
1301 10 00 00	- Lac
1301 20 00 00	- Gum arabic
1301 90	- Other :
1301 90 00 10	- - Canabis resin
1301 90 00 90	- - Other
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products :
	- Vegetable saps and extracts :
1302 11 00 00	- - Opium
1502 00	Fats of bovine animals, sheep or goats, other than those of heading No 1503 :
1502 00 10 00	- For industrial uses other than the manufacture of foodstuffs for human consumption
1502 00 90 00	- Other
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified :
1504 10 00 00	- Fish-liver oils and their fractions

1504 20	- Fats and oils and their fractions, of fish, other than liver oils :
1504 20 00 10	- - Fish oils
1504 20 00 90	- - Other
1504 30	- Fats and oils and their fractions, of marine mammals:
	- - Solid fractions :
1504 30 11 00	- - - Whale oil and sperm oil
1504 30 19 00	- - - Other
1504 30 90 00	- - Other
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified :
1508 10 00 00	- Crude oil
1508 90 00 00	- Other
1511	Palm oil and its fractions, whether or not refined, but not chemically modified :
1511 10 00 00	- Crude oil
1511 90 00 00	- Other
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified :
	- Sunflower-Seed or Safflower oil and fractions
	thereof :
	- Cotton-seed oil and its fractions :
1512 21 00 00	- - crude oil, whether or not gossypol has been removed
1512 29 00 00	- - Other
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified :
	- Coconut (copra) oil and its fractions :
1513 11 00 00	- - Crude oil
1513 19 00 00	- - Other

	- Palm kernel or babassu oil and fractions thereof :
1513 21 00 00	- - Crude oil
1513 29 00 00	- - Other
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified :
	- Linseed oil and its fractions :
1515 11 00 00	- - Crude oil
1515 19 00 00	- - Other
	- Maize (corn) oil and its fractions :
1515 30 00 00	- Castor oil and its fractions
1515 40 00 00	- Tung oil and its fractions
1515 50 00 00	- Sesame oil and its fractions
1515 90 00 00	- Other
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared :
1516 10	- Animal fats and oils and their fractions :
1516 10 00 10	- - Fish and whale
1516 10 00 90	- - Other
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel :
	- Lactose and lactose syrup :
1702 11 00 00	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter
1702 19 00 00	- - Other
1702 20 00 00	- Maple sugar and maple syrup
1702 30	- Glucose and Glucose syrup, not Containing fructose or containing in the dry state less than 20 % by weight of fructose :
1702 30 10 00	- - Isoglucose

	- - Other :
	- - - Containing in the dry state, 99 % or more by weight of glucose :
1702 30 51 00	- - - - In the form Of White crystalline powder, whether or not agglomerated
1702 30 59 00	- - - - Other
	- - - Other :
1702 30 91 00	- - - - In the form Of White crystalline powder, whether or not agglomerated
1702 30 99 00	- - - - Other
1702 40 00 00	- Glucose and Glucose syrup, Containing In the dry state at least 20 % but less than 50 % by weight of fructose
1702 60 00 00	- Other fructose and fructose syrup, Containing in the dry state more than 50 % by weight of Fructose
1703	Molasses resulting from the extraction or refining of sugar :
1703 10 00 00	- Cane molasses
1703 90 00 00	- Other
1805 00 00 00	Cocoa powder, not containing added sugar or other sweetening matter
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006 :
2005 10	- Homogenised vegetables :
2005 10 00 10	- - Food for children in containers not exceeding 250 g
2104	Soups and broths and preparations therefor; homogenised composite food preparations :
2104 20	- Homogenised composite food preparations :
2104 20 00 10	- - Food for children in containers not exceeding 250 g
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves :
2301 10 00 00	- Flours, meals and pellets, Of meat or meat offal; greaves

2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets :
2303 10 00 00	- Residues Of starch manufacture and similar residues
2303 20 00 00	- Beet-pulp, bagasse and other waste of sugar manufacture
2303 30 00 00	- Brewing or distilling dregs and waste
2304 00 00 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
2305 00 00 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No 2304 or 2305 :
2306 10 00 00	- Of cotton seeds
2306 20 00 00	- Of linseed
2306 30 00 00	- Of sunflower seeds
2306 40 00 00	- Of rape or colza seeds
2306 50 00 00	- Of coconut or copra
2306 60 00 00	- Of palm nuts or kernels
2306 70 00 00	- Of maize (corn) germ
2306 90 00 00	- Other
2307 00 00 00	Wine lees; argol
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included :
2308 10 00 00	- Acorns and horse-chestnuts
2308 90 00 00	- Other

2309	Preparations of a kind used in animal feeding:
	-- Complete food and super concentrates for animal, fish or cattle feed:
2309 90	-Other:
2309 90 00 11	--- Fish or marine mammal solubles
2309 90 00 30	-- Premixtures
2401	Unmanufactured tobacco; tobacco refuse

ANNEX IV (b)

Products referred to in Article 27 paragraph 3 (b)

Following products originating in the Community imported into the Former Yugoslav Republic of Macedonia shall benefit from a zero-duty tariff within tariff quotas set out below:

		Year 2001		Year 2002		Year 2003 and beyond	
CN code[2]	Description	Tariff quota (tonnes)	Applicable duty for exceeding quantities (% of MFN)	Tariff quota (tonnes)	Applicable duty for exceeding quantities (% of MFN)	Tariff quota (tonnes)	Applicable duty for exceeding quantities (% of MFN)
0206 29 00	-- Other	200	90	300	80	400	70
0207	- Meat and edible offal, of poultry of heading No 0105, fresh, chilled or frozen	1 500	90	2 000	80	3 000	70
0402	- Milk and cream concentrated or contain.added sugar or other sweetening matter	200	90	300	80	400	70
0405 10	- Butter	100	90	200	80	300	70
0406 20 0406 30	- Grated or powdered cheese, of all kinds - Processed cheese, not grated or powdered	50	90	70	80	100	70
0805 10 0805 20 0805 30 0805 40	- Oranges -- Mandarins - Lemons - Grapefruit	5 000	90	7 000	80	8 000	70
1005 90	- Other:	20 000	90	20 000	80	20 000	70
1601	-Sausages and similar products of meat, meat offal or blood; food preparations based on these products	300	90	600	80	1 200	70
1602	- Other prepared or preserved meat, meat	200	90	500	80	800	70

[2] As defined in the Customs Tariff Law of 31 July 1996 of the Former Yugoslav Republic of Macedonia (Official Journal 38/96)

	offal and blood						
2005 70 00	- Olives	600	90	1 000	80	1 600	70
1507 10 00 1512 11 00 1514 10 00	- Crude oil, whether or not degummed -- Crude oil - Crude oil	5 000	90	10 000	80	15 000	70
1701 1701 11 00 1701 12 00	Cane or beet sugar and chemically pure sucrose in solid form: - raw sugar not contain. added flavouring or colouring matter: -- Cane sugar -- Beet sugar	5 000	90	10 000	80	15 000	70
2309 2309 90 2309 90 0019 2309 90 0020 2309 90 0090	Preparations of a kind used in animal feeding: -- Complete food and super concentrates for animal, fish or cattle feed: - Other: -- Other -- Cattle food enriched with molasses, carbon hydrates, vitamins, minerals - Other	7 000	90	10 000	80	12 000	70

ANNEX IV (c)

Products referred to in Article 27 paragraph 3 (c)

Following products originating in the Community imported into the Former Yugoslav Republic of Macedonia shall be subject within tariff quotas to the concessions set out below:

			Applicable duty (% of MFN)		
CN code[3]	Description	Annual quantity (tonnes)	From 1 January 2001	From 1 January 2002	From 1 January 2003
0203	Meat of swine, fresh, chilled or frozen	2 000	90%	80%	70%
0406	Cheese and curd	600	90%	80%	70%

[3] As defined in the Customs Tariff Law of 31 July 1996 of the Former Yugoslav Republic of Macedonia (Official Journal 38/96)

ANNEX V (a)

Products referred to in Article 28 paragraph 1

Imports into the European Community of the following products originating in the Former Yugoslav Republic of Macedonia shall be subject to the concessions set out below:

		year 1	year 2	year 3
Code	Description	duty %	duty %	duty %
0301.91.10 0301.91.90 0302.11.10 0302.11.90 0303.21.10 0303.21.90 0304.10.11 ex 0304.10.19 ex 0304.10.91 0304.20.11 ex 0304.20.19 ex 0304.90.10 ex 0305.10.00 ex 0305.30.90 0305.49.45 ex 0305.59.90 ex 0305.69.90	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache,* and *Oncorhynchus chrysogaster*): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meals; flours, meats and pellets, fit for human consumption.	90% of MFN	80% of MFN	70% of MFN
0301.93.00 0302.69.11 0303.79.11 ex 0304.10.19 ex 0304.10.91 ex 0304.20.19 ex 0304.90.10 ex 0305.10.00 ex 0305.30.90 ex 0305.49.80 ex 0305.59.90 ex 0305.69.90	Carp: live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fir for human consumption.	90% of MFN	80% of MFN	70% of MFN

ANNEX V (b)

Products referred to in Article 28 paragraph 2

Imports into the former Yugoslav Republic of Macedonia of the following products originating in the Community shall be subject to the concessions set out below:

		year 1	year 2	year 3
Code (1)	Description	Duty %	duty %	duty %
0301	Live Fish :	90% of MFN	80% of MFN	70% of MFN
0301 10 0000	- Ornamental fish			
	- Other live fish :			
0301 91 0000	-- Trout (Salmo trutta, oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) :			
0301 92 0000	-- Eels (Anguilla spp.)			
0301 93 0000	---Carp			
0301 99	-- Other :			
0301 99 0010	--- Freshwater fish			
0302 11 0000	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)			
0302 66 0000	--Eels (Anguilla spp)			
0302 69 0010	--- Freshwater fish			
0303 21 0000	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)			
0303 29 0010	--- Freshwater fish			
0303 79 0010	--- Freshwater fish			
0304 10 0010	--- Of freshwater fish			
0304 20 0010	--- Of freshwater fish			
0304 90 0010	--- Of freshwater fish			
0305 49 0000	-- Other			
	- dried fish, whether or not salted but not smoked:			

0305 59 0000	-- Other			
	- fish salted but not dried or smoked and fish in brine			
0305 69 0000	-- Other			

[1] As defined in the Customs Tariff Law of 31 July 1996 of the Former Yugoslav Republic of Macedonia (Official Journal 38/96)

ANNEX VI
ESTABLISHMENT: FINANCIAL SERVICES

Referred to in Title V, Chapter II

Financial Services: Definitions

A financial service is any service of a financial nature offered by a financial service provider of a Party.

Financial services include the following activities:

A. All Insurance and insurance-related services:

1. direct insurance (including co-insurance):

   (i) life;

   (ii) non-life;

2. reinsurance and retrocession;

3. insurance inter mediation, such as brokerage and agency;

4. services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;

B. Banking and other financial services (excluding insurance):

1. acceptance of deposits and other repayable funds from the public;

2. lending of all types, including, *inter alia*, consumer-credit, mortgage credit, factoring and financing of commercial transaction;

3. financial leasing;

4. all payment and money transmission services, including credit charge and debit cards, travellers cheques and bankers draft;

5. guarantees and commitments;

6. trading for own account of customers, whether on an exchange, in an over the counter market or otherwise, the following:

   (a) money market instruments (cheques, bills, certificates of deposits, etc.),

   (b) foreign exchange,

   (c) derivative products including, but not limited to, futures and options,

   (d) exchange rates and interest rate instruments, including products such as swaps, forward rate agreements, etc.,

   (e) transferable securities,

(f) other negotiable instruments and financial assets, including bullion;

7. participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

8. money broking;

9. asset management, such as cash or portfolio management, all forms of collective investment management, pension-fund management, custodial depository and trust services;

10. settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

11. advisory intermediation and other auxiliary financial services on all the activities listed in points 1 to 10 above, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

12. provision and transfer of financial information, and financial data processing and related software by providers of other financial services.

The following activities are excluded from the definition of financial services:

(a) activities carried out by central banks or by any other public institution in pursuit of monetary and exchange rate policies;

(b) activities conducted by central banks, government agencies or departments, or public institutions, for the account or with the guarantee of the government, except when those activities may be carried out by financial service providers in competition with such public entities;

(c) activities forming part of a statutory system of social security or public retirement plans, except when those activities may be carried by financial service providers in competition with public entities or private institutions.

ANNEX VII
INTELLECTUAL, INDUSTRIAL AND COMMERCIAL PROPERTY RIGHTS

REFERRED TO IN ARTICLE 71

1. Paragraph 3 of Article 71concerns the following multilateral conventions:

   - Budapest Treaty on the international Recognition of the Deposit of Micro-organisms for the purposes of Patent Procedures (1977, modified in 1980);

   - Protocol relating to the Madrid Agreement concerning the International Registration of Marks (Madrid, 1989);

   - International Convention for the Protection of New Varieties of Plants (UPOV Geneva Act, 1991).

   The Stabilisation and Association Council may decide that paragraph 3 of Article 71 shall apply to other multilateral conventions.

2. The parties confirm the importance they attach to the obligations arising from the following multilateral conventions:

   - International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (Rome, 1961);

   - Paris Convention for the Protection of Industrial Property (Stockholm Act, 1967 and amended in 1979);

   - Madrid Agreement concerning the International Registration of Marks (Stockholm Act, 1967 and amended in 1979);

   - Patent Co-operation Treaty (Washington, 1970, amended in 1979 and modified in 1984);

   - Convention for the Protection of Producers of Phonograms against Unauthorised Duplications of their Phonograms (Geneva 1971);

   - Berne Convention for the Protection of Literary and Artistic Works (Paris Act, 1971);

   - Nice Agreement concerning the International Classification of Goods and Services for the purposes of the Registration of Marks (Geneva, 1977 and amended in 1979).

3. From entry into force of this Agreement, the former Yugoslav Republic of Macedonia shall grant to Community companies and nationals, in respect of the recognition and protection of intellectual, industrial and commercial property, treatment no less favourable than that granted by it to any third country under bilateral agreements

LIST OF PROTOCOLS

Protocol 1 – On Textile and clothing products

Protocol 2 – On Steel products

Protocol 3 – On trade between the former Yugoslav Republic of Macedonia and the Community in Processed agricultural products

Protocol 4 – Concerning the definition of the concept of "originating products" and methods of administrative co-operation

Protocol 5 – On mutual Assistance between administrative authorities in Custom matters

PROTOCOL 1
Related to Article 22
on textile and clothing products

Article 1

This Protocol applies to the textile and clothing products (hereinafter "textile products") listed in Section XI (Chapter 50 to 63) of the combined nomenclature of the Community.

Article 2

1. Textile products falling within Section XI (Chapter 50 to 63) of the combined nomenclature and originating in the Former Yugoslav Republic of Macedonia as defined in Protocol 4 of this Agreement will enter into the Community free of Customs duties on the day of entry into force of this Agreement.

2. The duties applied to direct imports into the Former Yugoslav Republic of Macedonia of textile products falling within Section XI (Chapter 50 to 63) of the combined nomenclature and originating in the Community as defined in Protocol 4 of the Agreement, shall be abolished on the date of entry into force of Agreement except for products listed in Annex I to this Protocol for which the rates of duties shall be progressively reduced as provided therein.

3. Subject to this Protocol, the provisions of the Agreement and in particular Articles 19 and 34 of the Agreement shall apply to trade in textile products between the parties.

Article 3

The double-checking arrangements and other related issues regarding exports of textile products originating in the Former Yugoslav Republic of Macedonia to the Community and originating in the Community to the Former Yugoslav Republic of Macedonia are stipulated in the Agreement between the European Community and the Former Yugoslav Republic of Macedonia on trade in textile products as renewed and applied since 1 January 2000.

Article 4

From the entry into force of this Agreement**,** no new quantitative restrictions or measures of equivalent effect shall be imposed except as provided for under the above Agreement and its Protocols.

ANNEX I

CUSTOMS DUTIES REFFERED TO IN ARTICLE 2(2)

Customs duties on imports into the Former Yugoslav Republic of Macedonia of textile products listed in this Annex and originating in the Community shall be progressively reduced in accordance with the following timetable:

- on 1 January of the first year after the entry into force of the Agreement each duty shall be reduced to 70% of the basic duty;

- on 1 January of the second year after the entry into force of the Agreement each duty shall be reduced to 63% of the basic duty;

- on 1 January of the third year after the entry into force of the Agreement each duty shall be reduced to 56% of the basic duty;

- on 1 January of the fourth year after the entry into force of the Agreement each duty shall be reduced to 49% of the basic duty;

- on 1 January of the fifth year after the entry into force of the Agreement each duty shall be reduced to 42% of the basic duty;

- on 1 January of the sixth year after the entry into force of the Agreement each duty shall be reduced to 35% of the basic duty;

- on 1 January of the seventh year after the entry into force of the Agreement each duty shall be reduced to 28% of the basic duty;

- on 1 January of the eighth year after the entry into force of the Agreement each duty shall be reduced to 21% of the basic duty;

- on 1 January of the ninth year after the entry into force of the Agreement each duty shall be reduced to 14% of the basic duty;

- on 1 January of the tenth year after the entry into force of the Agreement the remaining duties shall be abolished.

List of products for which the rates shall be reduced:

500710	520544	520911	521159	540500
500720	520546	520912	521211	540610
500790	520547	520919	521112	540620
	520548	520921	521213	540710
510610	520611	520922	521214	540720
510620	520612	520929	521215	540730
510710	520613	520931	521221	540741

510720	520614	520932	521222	540742
510810	520615	520939	521223	540743
510820	520621	520941	521224	540744
510910	520622	520942	521225	540751
510990	520623	520943		540752
511000	520624	520949	530911	540753
511111	520625	520951	530919	540754
511112	520631	520952	530921	540761
511112	520632	520959	530929	540769
511113	520633	521011	531010	540771
511190	520634	521012	531090	540772
511211	520635	521019	531100	540773
511219	520641	521021		540774
511220	520642	521022	540110	540781
511230	520643	521029	540120	540782
511290	520644	521031	540210	540783
511300	520645	521032	540220	
	520710	521039	540231	540791
520420	520790	521041	540232	540792
520511	520811	521042	540233	540793
520512	520812	521049	540239	540794
520513	520813	521051	540241	540810
520514	520819	521052	540242	540821
520515	520821	521059	540243	540822
520521	520822	521111	540249	540823
520522	520823	521112	540251	540824
520523	520829	521119	540252	540831

520524	520831	521121	540259	540832
520526	520832	521122	540261	540833
520527	520833	521129	540262	540834
520528	520839	521131	540269	
520531	520841	521132	540310	550110
520532	520842	521139	540320	550120
520533	520843	521141	540333	550130
520534	520849	521142	540339	550190
520535	520851	521143	540341	550310
520541	520852	521149	540342	550320
520542	520853	521151	540349	550330
520543	520859	521152	540490	550340
550390	551349	560290	580310	600293
550510	551411	560311	580390	600299
550520	551412	560312	580410	610110
550610	551413	560313	580421	610120
550620	551419	560314	580429	610130
550630	551421	560391	580430	610190
550690	551422	560392	580500	610210
550810	551423	560393	580610	610220
550820	551429	560394	580620	610230
550911	551431	560600	580631	610290
550912	551432	560919	580632	610311
550921	551433	560890	580639	610312
550922	551439	560900	580640	610319
550931	551441		580710	610321

550932	551442	570110	580790	610322
550941	551443	570190	580810	610323
550942	551449	570210	580890	610329
550951	551511	570220	580900	610331
550952	551512	570231	581010	610332
550953	551513	570232	581091	610333
550959	551519	570239	581092	610339
550961	551521	570241	581099	610341
550962	551522	570242	581100	610342
550969	551529	570249		610343
550991	551591	570251	590110	610349
550992	551592	570252	590190	610411
550999	551599	570259	590210	610412
551011	551611	570291	590220	610413
551012	551612	570292	590290	610419
551020	551613	570299	590410	610421
551030	551614	570310	590491	610422
551090	551621	570320	590492	610423
551110	551622	570330	590500	610429
551120	551623	570390	590610	610431
551130	551624	570410	590691	610432
551211	551631	570490	590699	610433
551219	551632	570500	590700	610439
551221	551633		590800	610441
551229	551634	580110	591000	610442
551297	551641	580121		610443
551299	551642	580122	600110	610444

551311	551643	580123	600121	610449
551312	551644	580124	600122	610451
551313	551691	580125	600129	610452
551319	551692	580126	600191	610453
551321	551693	580131	600192	610459
551322	551694	580132	600199	610461
551323		580133	600210	610462
551329	560110	580134	600220	610463
551331	560121	580135	600230	610469
551332	560122	580136	600241	610510
551333	560129	580190	600242	610520
551339	560130	580211	600243	610590
551341	560210	580219	600249	610610
551342	560221	580220	600291	610620
551343	560229	580230	600292	610690
610711	611591	620412	620892	630222
610712	611591	620413	620899	630229
610719	611592	620419	620910	630231
610721	611593	620421	620920	630232
610722	611599	620422	620930	630239
610729	611610	620423	620990	630240
610791	611691	620429	621010	630251
610792	611692	620431	621020	630252
610799	611693	620432	621030	630253
610811	611699	620433	621040	630259
610819	611710	620439	621050	630260

610821	611720	620441	621111	630291
610822	611780	620442	621112	630292
610829	611790	620443	621120	630293
610831		620444	621131	630299
610832	620111	620449	621132	630311
610839	620112	620451	621133	630312
610891	620113	620452	621139	630319
610892	620119	620453	621141	630391
610899	620191	620459	621142	630392
610910	620192	620461	621143	630399
610990	620193	620462	621149	630411
611010	620199	620463	621210	630419
611020	620211	620469	621220	630491
611030	620212	620510	621230	630492
611090	620213	620520	621290	630493
611110	620219	620530	621310	630499
611120	620291	620590	621320	630510
611130	620292	620610	621390	630520
611190	620293	620620	621410	630532
611211	620299	620630	621420	630533
611212	620311	620640	621430	630539
611219	620312	620690	621440	630590
611220	620319	620711	621490	630611
611231	620321	620719	621510	630612
611239	620322	620721	621520	630619
611241	620323	620722	621590	630621
611249	620329	620729	621600	630622

611300	620331	620791	621710	630629
611410	620332	620792	621790	630631
611420	620333	620799		630639
611430	620339	620811	630110	630641
611490	620341	620819	630120	630649
611511	620342	620821	630130	630691
611512	620343	620822	630140	630699
611519	620349	620829	630190	630710
611520	620411	620891	630210	630720
			630221	630790
				630800

PROTOCOL 2
on steel products

Article 1

This Protocol shall apply to the products listed in Chapters 72 of the Common Customs Tariff. It shall also apply to other finished steel products that may originate in future in the former Yugoslav Republic of Macedonia under the above chapter.

Article 2

Customs duties on imports applicable in the Community on steel products originating in the former Yugoslav Republic of Macedonia shall be abolished at the entry into force of the Agreement.

Article 3

Customs duties applicable in the former Yugoslav Republic of Macedonia on imports of steel products originating in the Community shall be progressively abolished in accordance with the following timetable:

1. each duty shall be reduced to 80 % of the basic duty at the beginning of the first year after the entry into force of the Agreement;

2. further reductions to 60 %, 40 %, 20 % and 0 % of the basic duty shall be made at the beginning of the second, third, fourth and fifth year respectively after the entry into force of the Agreement.

Article 4

1. Quantitative restrictions on imports into the Community of steel products originating in the former Yugoslav Republic of Macedonia as well as measures having equivalent effect shall be abolished on the date of entry into force of the Agreement.

2. Quantitative restrictions on imports into the former Yugoslav Republic of Macedonia of steel products originating in the Community, as well as measures having equivalent effect, shall be abolished on the date of entry into force of the Agreement.

Article 5

1. In view of the disciplines stipulated by Article 69 of this Agreement, the Parties recognise the need and urgency that each Party addresses promptly any structural weaknesses of its steel sector to ensure the global competitiveness of its industry. The former Yugoslav Republic of Macedonia shall therefore establish within two years the necessary restructuring and conversion programme for its steel industry to achieve viability of this sector under normal market conditions. Upon request, the Community

shall provide former Yugoslav Republic of Macedonia with the appropriate technical advice to achieve this objective.

2. Further to the disciplines stipulated by Article 69 of this Agreement, any practices contrary to this Article shall be assessed on the basis of specific criteria arising from the application of the State aid disciplines of the Community, including its secondary legislation, and including any specific rules on State aid control applicable to the steel sector after the expiry of the ECSC Treaty.

3. For the purposes of applying the provisions of paragraph 1(iii) of Article 69 of this Agreement with regard to steel products, the Community recognises that during five years after the entry into force of this Agreement, the former Yugoslav Republic of Macedonia may exceptionally grant State aid for restructuring purposes provided that:

- it leads to the viability of the benefiting firms under normal market conditions at the end of the restructuring period, and

- the amount and intensity of such aid are strictly limited to what is absolutely necessary in order to restore such viability and are progressively reduced, and

- the restructuring programme is linked to a global rationalisation and reduction of capacity in the former Yugoslav Republic of Macedonia.

4. Each Party shall ensure full transparency with respect to the implementation of the necessary restructuring and conversion programme by a full and continuous exchange of information to the other Party, including details on the restructuring plan as well as amount, intensity and purpose for any State aid granted on the basis of paragraph 2 and 3 of this Article.

5. The Stabilisation and Association Council shall monitor the implementation of the requirements set out at paragraphs (1) to (4) above.

6. If one of the Parties considers that a particular practice of the other Party is incompatible with the terms of this Article, and if that practice causes or threatens to cause prejudice to the interests of the first Party or material injury to its domestic industry, this Party may take appropriate measures after consultation within the Contact Group referred to in Article 8, or after thirty working days following referral for such consultation.

Article 6

The provisions of Articles 19, 20 and 34 of the Agreement shall apply to trade between the parties in steel products.

Article 7

1. The Contracting Parties recognise the need for an administrative procedure having as its purpose the rapid provision of information on the trend in trade flows in respect of the trade in steel products originating in the former Yugoslav Republic of Macedonia in order to increase transparency and to avoid possible diversions of trade.

2. The Contracting Parties therefore agree to establish a double-checking system, without quantitative limits, for the import into the Community of steel products originating in the former Yugoslav Republic of Macedonia; to exchange statistical information on export and surveillance documents and to hold consultations promptly on any problems arising from the operation of such a system.

3. The details of the double-checking system are contained in Annex I to this Protocol. The continuing need for this system shall be regularly reviewed. The Annex may subsequently be amended or the double-checking system abolished by means of a Decision of the Stabilisation and Association Council.

Article 8

The Parties agree that one of the special bodies established by the Stabilisation and Association Council shall be a contact group, which will discuss the implementation of this Protocol.

ANNEX I

concerning the introduction of a double-checking system for the export of certain steel products from the former Yugoslav Republic of Macedonia to the European Communities

Article 1

1. From the date of entry into force of the Stabilisation and Association Agreement between the European Community and the former Yugoslav Republic of Macedonia (hereinafter referred to as respectively 'the Agreement` and 'the Community`), imports into the Community of the products listed in Appendix I originating in the former Yugoslav Republic of Macedonia shall be subject to the presentation of a surveillance document conforming to the model shown in Appendix II issued by the authorities in the Community.

2. The classification of the products covered by this Protocol is based on the tariff and statistical nomenclature of the Community (hereinafter called the 'combined nomenclature`, or in abbreviated form 'CN`). The origin of the products covered by this Protocol shall be determined in accordance with the rules in force in the Community.

3. The competent authorities of the Community undertake to inform the former Yugoslav Republic of Macedonia of any changes in the combined nomenclature (CN) in respect of products covered by the double-checking system before the date of their entry into force in the Community.

4. Import into the Community of the iron and steel products listed in Appendix I and which originate in the former Yugoslav Republic of Macedonia shall, in addition, be subject to the issue of an export document by the competent authorities of the former Yugoslav Republic of Macedonia. In order to avoid problems at the end of a year, presentation by the importer of the original of the export document must be effected not later than 31 March of the year following that in which in the goods covered by the document were shipped.

5. An export document will not be required for goods already shipped before the date of entry into force of the Agreement, provided that the destination of such products is not changed from a non-Community destination and that those products which, under the prior surveillance regime applicable in 1996, could be imported only on presentation of a surveillance document are in fact accompanied by such a document.

6. Shipment is considered to have taken place on the date of loading onto the exporting means of transport.

7. The export document shall conform to the model shown at Appendix III. It shall be valid for exports throughout the customs territory of the Community.

8. The former Yugoslav Republic of Macedonia shall notify the Commission of the European Communities of the names and addresses of the appropriate governmental authorities of the former Yugoslav Republic of Macedonia which are authorized to issue and to verify export documents together with specimens of the stamps and signatures they use. The former Yugoslav Republic of Macedonia shall also notify the Commission of any change in these particulars.

9. Certain technical provisions on the implementation of the double-checking system are set out in Appendix IV.

Article 2

1. The former Yugoslav Republic of Macedonia undertakes to supply the Community with precise statistical information on the export documents issued by the authorities of the former Yugoslav Republic of Macedonia pursuant to Article 1.

Such information shall be transmitted to the Community by the end of the month following the month to which the statistics relate.

2. The Community undertakes to supply the authorities of the former Yugoslav Republic of Macedonia with precise statistical information on surveillance documents issued by Member States in respect of the products listed in Appendix I. Such information shall be transmitted to the authorities of the former Yugoslav Republic of Macedonia by the end of the month following the month to which the statistics relate.

Article 3

If necessary, at the request of either of the Parties, consultations shall be held on any problems arising from the operation of the double-checking system. Such consultations shall be held promptly. Any consultations held under this Article shall be approached by both Parties in a spirit of co-operation and with a desire to reconcile the difference between them.

Article 4

Any notices to be given hereunder shall be given:

- in respect of the Community, to the Commission of the European Communities (DG Trade E/2 and DG Enterprise C/2),

- in respect of the former Yugoslav Republic of Macedonia, to its Mission to the European Communities, the Ministry of Foreign Affairs and the Ministry of Economy.

Appendix I to Annex I

LIST OF PRODUCTS SUBJECT TO DOUBLE-CHECKING

Complete CN heading 7208

Complete CN heading 7209

Complete CN heading 7210

Complete CN heading 7211

Complete CN heading 7212

The remaining technical annexes will be added at a later stage and will reflect the technical annexes currently in force.

PROTOCOL 3
on trade between the former Yugoslav Republic of Macedonia and the Community in processed agricultural products

Article 1

1. The Community and the former Yugoslav Republic of Macedonia apply to processed agricultural products the duties, listed in Annex I and Annex II respectively in accordance with the conditions mentioned therein, whether limited by quota or not.

2. The Stabilization and Association Council shall decide on:

- extensions of the list of processed agricultural products under this Protocol,

- amendments to the duties referred to in Annexes I and II,

- increases in or the abolition of tariff quotas.

3. The Stabilization and Association Council may replace the duties established by this Protocol by a regime established on the basis of the respective market prices of the Community and the former Yugoslav Republic of Macedonia of agricultural products actually used in the manufacture of processed agricultural products subject to this Protocol. It will establish the list of goods subject to these amounts and as a consequence, the list of basic products; to this end, it will decide the general rules of application.

Article 2

The duties applied pursuant to Article 1 may be reduced by decision of the Stabilization and Association Council:

- when in trade between the Community and the former Yugoslav Republic of Macedonia the duties applied to the basic products are reduced, or

- in response to reductions resulting from mutual concessions relating to processed agricultural products.

The reductions provided for under the first indent shall be calculated on the part of the duty designated as the agricultural component which shall correspond to the agricultural products actually used in the manufacture of the processed agricultural products in question and deducted from the duties applied to these basic agricultural products.

Article 3

The Community and the former Yugoslav Republic of Macedonia shall inform each other of the administrative arrangements adopted for the products covered by this Protocol. These arrangements should ensure equal treatment for all interested parties and should be as simple and flexible as possible.

ANNEX I

Duties applicable upon imports into the Community of goods originating in the former Yugoslav Republic of Macedonia

Duties are set to zero for imports into the Community of processed agricultural products originating in the former Yugoslav Republic of Macedonia as listed hereafter.

CN Code	Description
(1)	(2)
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa :
0403 10	- Yoghurt:
	-- Flavoured or containing added fruit, nuts or cocoa:
	---In powder, granules or other solid forms, of a milk fat content, by weight:
0403 10 51	----Not exceeding 1,5%
0403 10 53	----Exceeding 1,5% but not exceeding 27%
0403 10 59	----Exceeding 27%
	---Other, of a milk fat content, by weight:
0403 10 91	----Not exceeding 3%
0403 10 93	----Exceeding 3% but not exceeding 6%
0403 10 99	----Exceeding 6%
0403 90	- Other:
	--Flavoured or containing added fruit, nuts or cocoa:
	---In powder, granules or other solid forms, of a milkfat content, by weight:
0403 90 71	----Not exceeding 1,5%
0403 90 73	----Exceeding 1,5% but not exceeding 27%
0403 90 79	----Exceeding 27%
	---Other, of a milkfat content, by weight:
0403 90 91	----Not exceeding 3%
0403 90 93	----Exceeding 3% but not exceeding 6%
0403 90 99	----Exceeding 6%
0405	Butter and other fats and oils derived from milk; dairy spreads :

0405 20	-Dairy spreads:
0405 20 10	--Of a fat content, by weight, of 39% or more but less than 60%
0405 20 30	--Of a fat content, by weight, of 60% or more but not exceeding 75%
0509 00	Natural sponges of animal origin :
0509 00 90	-Other
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 40 00	- Sweet corn
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
0711 90	- Other vegetables; mixtures of vegetables:
	-- Vegetables
0711 90 30	--- Sweet corn
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
	-Vegetable saps and extracts :
1302 12 00	--Of liquorice
1302 13 00	--Of hops
1302 20	-Pectic substances, pectinates and pectates:
1302 20 10	--Dry
1302 20 90	--Other
1505	Wool grease and fatty substances derived therefrom (including lanolin):
1505 10 00	-Wool grease, crude
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:
1516 20	-Vegetable fats and oils and their fractions:
1516 20 10	--Hydrogenated castor oil, so called "opal-wax"
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:
1517 10	-Margarine, excluding liquid margarine:
1517 10 10	--Containing more than 10% but not more than 15% by weight of milk fats
1517 90	-Other:
1517 90 10	--Containing more than 10% but not more than 15% by weight of milk fats
	--Other

1517 90 93	---Edible mixtures or preparations of a kind used as mould release preparations
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:
1518 00 10	-Linoxyn
	-Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
	-Other:
1518 00 91	--Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No1516
	--Other:
1518 00 95	---Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions
1518 00 99	---Other
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:
1521 90	-Other
	-- Beeswax and other insect waxes, whether or not refined or coloured
1521 90 99	---Other
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	-Degras
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
1702 50 00	-Chemically pure fructose
1702 90	-Other, including invert sugar:
1702 90 10	--Chemically pure maltose
1704	Sugar confectionery (including white chocolate), not containing cocoa :
1704 10	-Chewing gum, whether or not sugar-coated:
	--Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 11	---Gum in strips
1704 10 19	---Other
	--Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 91	---Gum in strips
1704 10 99	---Other

1704 90	-Other:
1704 90 10	--Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances
1704 90 30	--White chocolate
	--Other:
1704 90 51	---Pastes, including marzipan, in immediate packings of a net content of 1 kg or more
1704 90 55	---Throat pastilles and cough drops
1704 90 61	---Sugar coated (panned) goods
	---Other :
1704 90 65	----Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery
1704 90 71	----Boiled sweets whether or not filled
1704 90 75	----Toffees, caramels and similar sweets
	----Other
1704 90 81	-----Compressed tablets
1704 90 99	-----Other
1803	Cocoa paste, whether or not defatted:
1803 10 00	-Not defatted
1803 20 00	-Wholly or partly defatted
1804 00 00	Cocoa butter, fat and oil
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter
1806	Chocolate and other food preparations containing cocoa:
1806 10	- Cocoa powder, containing added sugar or other sweetening matter:
1806 10 15	--Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 20	--Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 30	--Containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 90	--Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 20	- Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg :
1806 20 10	-- Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milk fat

1806 20 30	-- Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milk fat
	-- Other :
1806 20 50	--- Containing 18% or more by weight of cocoa butter
1806 20 70	--- Chocolate milk crumb
1806 20 80	--- Chocolate flavour coating
1806 20 95	--- Other
	-Other, in blocks, slabs or bars:
1806 31 00	-- Filled
1806 32	-- Not filled
1806 32 10	---With added cereal, fruit or nuts
1806 32 90	---Other
1806 90	-Other:
	--Chocolate and chocolate products:
	---Chocolates, whether or not filled:
1806 90 11	----Containing alcohol
1806 90 19	----Other
	---Other:
1806 90 31	----Filled
1806 90 39	----Not filled
1806 90 50	--Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa
1806 90 60	--Spreads containing cocoa
1806 90 70	--Preparations containing cocoa for making beverages
1806 90 90	--Other
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:
1901 10 00	-Preparations for infant use, put up for retail sale
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading No 1905
1901 90	- Other:
	--Malt extract:
1901 90 11	---With a dry extract content of 90% or more by weight

1901 90 19	---Other
	--Other:
1901 90 91	---Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5% milk fat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of heading Nos 0401 to 0404
1901 90 99	--- Other
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared :
	- Uncooked pasta, not stuffed or otherwise prepared :
1902 11 00	-- Containing eggs
1902 19	-- Other
1902 19 10	---Containing no common wheat flour or meal
1902 19 90	---Other
1902 20	- Stuffed pasta whether or not cooked or otherwise prepared:
	--Other
1902 20 91	---Cooked
1902 20 99	---Other
1902 30	- Other pasta
1902 30 10	--Dried
1902 30 90	--Other
1902 40	- Couscous
1902 40 10	--Unprepared
1902 40 90	--Other
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:
1904 10	-Prepared foods obtained by the swelling or roasting of cereals or cereal products:
1904 10 10	--Obtained from maize
1904 10 30	--Obtained from rice
1904 10 90	--Other:
1904 20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:

1904 20 10	--Preparation of the Müsli type based on unroasted cereal flakes
	--Other:
1904 20 91	---Obtained from maize
1904 20 95	---Obtained from rice
1904 20 99	---Other
1904 90	-Other:
1904 90 10	--Rice
1904 90 90	--Other
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa ; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products :
1905 10 00	- Crispbread
1905 20	- Gingerbread and the like
1905 20 10	--Containing by weight of sucrose less than 30% (including invert sugar expressed as sucrose)
1905 20 30	--Containing by weight of sucrose 30% or more but less than 50% (including invert sugar expressed as sucrose)
1905 20 90	--Containing by weight of sucrose 50% or more (including invert sugar expressed as sucrose)
1905 30	-Sweet biscuits; waffles and wafers :
	--Completely or partially coated or covered with chocolate or other preparations containing cocoa:
1905 30 11	---In immediate packings of a net content not exceeding 85g
1905 30 19	---Other
	--Other:
	---Sweet biscuits:
1905 30 30	----Containing 8% or more by weight of milk fats
	----Other:
1905 30 51	-----Sandwich biscuits
1905 30 59	-----Other
	---Waffles and wafers:
1905 30 91	----Salted, whether or not filled
1905 30 99	----Other
1905 40	-Rusks, toasted bread and similar toasted products:
1905 40 10	--Rusks

1905 40 90	--Other
1905 90	- Other:
1905 90 10	-- Matzos
1905 90 20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
	-- Other:
1905 90 30	--- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugars and not more than 5% of fat
1905 90 40	--- Waffles and wafers with a water
	content exceeding 10% by weight
1905 90 45	---Biscuits
1905 90 55	---Extruded or expanded products, savoury or salted
	--- Other :
1905 90 60	---- With added sweetening matter
1905 90 90	---- Other
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid :
2001 90	- Other :
2001 90 30	-- Sweet corn (Zea mays var. saccharata)
2001 90 40	-- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch
2001 90 60	--Palm hearts
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006
2004 10	- Potatoes:
	--Other
2004 10 91	---In the form of flour, meal or flakes
2004 90	- Other vegetables and mixtures of
	vegetables:
2004 90 10	-- Sweet corn(Zea mays var. saccharata)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006
2005 20	- Potatoes:
2005 20 10	-- In the form of flour, meal or flakes
2005 80 00	- Sweet corn(Zea mays var. saccharata)

2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included :
	-Nuts, ground-nuts and other seeds, whether or not mixed together:
2008 11	--Ground-nuts
2008 11 10	---Peanut butter
	-Other, including mixtures other than those of subheading 2008 19:
2008 91 00	-- Palm hearts
2008 99	--Other
	---Not containing added spirit:
	----Not containing added sugar:
2008 99 85	-----Maize (corn), other than sweet corn (Zea mays var. saccharata)
2008 99 91	-----Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté ; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
2101 11	-- Extracts; essences or concentrates:
2101 11 11	--- With a coffee-based dry matter content of 95% or more by weight
2101 11 19	--- Other
2101 12	--Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :
2101 12 92	---Preparations with a basis of these extracts, essences or concentrates of coffee
2101 12 98	--- Other
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté :
2101 20 20	-- Extracts, essences or concentrates:
	-- Preparations
2101 20 92	--- With a basis of extracts, essences or concentrates of tea or maté
2101 20 98	--- Other
2101 30	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:
	-- Roasted chicory and other roasted coffee substitutes :
2101 30 11	--- Roasted chicory
2101 30 19	--- Other

	-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes :
2101 30 91	---Of roasted chicory
2101 30 99	---Other
2102	Yeasts (active or inactive) ; other single-cell micro-organisms, dead (but not including vaccines of heading No 3002) ; prepared baking powders :
2102 10	- Active yeasts :
2102 10 10	-- Culture yeast
	-- Baker's yeast :
2102 10 31	--- Dried
2102 10 39	--- Other
2102 10 90	-- Other
2102 20	- Inactive yeasts ; other single-cell micro-organisms, dead :
	-- Inactive yeasts :
2102 20 11	--- In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg.
2102 20 19	--- Other
2102 30 00	- Prepared baking powders
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard :
2103 10 00	- Soya sauce
2103 20 00	- Tomato ketchup and other tomato sauces
2103 30	- Mustard flour and meal and prepared mustard :
2103 30 90	-- Prepared mustard
2103 90	--Other :
2103 90 90	--Other
2104	Soups and broths and preparations therefor ; homogenised composite food preparations :
2104 10	- Soups and broths and preparation therefor:
2104 10 10	-- Dried
2104 10 90	-- Other
2104 20 00	-Homogenised composite food preparetions
2105 00	Ice cream and other edible ice, whether or not containing cocoa:
2105 00 10	- Containing no milk fats or containing less than 3% by weight of such fats
	-Containing by weight of milk fats:

2105 00 91	-- 3% or more but less than 7%
2105 00 99	-- 7% or more
2106	Food preparations not elsewhere specified or included:
2106 10	- Protein concentrates and textured protein substances :
2106 10 20	-- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch
2106 10 80	-- Other
2106 90	- Other:
2106 90 10	-- Cheese fondues
2106 90 20	--Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages
	-- Other:
2106 90 92	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing,by weight, less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch:
2106 90 98	--- Other
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:
2202 10 00	- Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
2202 90	- Other:
2202 90 10	-- Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404
	-- Other, containing by weight of fat obtained from the products of heading Nos 0401 to 0404 :
2202 90 91	---Less than 0.2%
2202 90 95	---0.2% or more but less than 2%
2202 90 99	---2% or more
2203 00	Beer made from malt :
	- In containers holding 10 litres or less:
2203 00 01	-- In bottles
2203 00 09	-- Other
2203 00 10	- In containers holding more than 10 litres
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances :
2205 10	- In containers holding 2 litres or less:

2205 10 10	-- Of an actual alcoholic strength by volume of 18% vol or less
2205 10 90	-- Of an actual alcoholic strength by volume exceeding 18% vol
2205 90	- Other :
2205 90 10	-- Of an actual alcoholic strength by volume of 18% vol or less
2205 90 90	-- Of an actual alcoholic strength by volume exceeding 18% vol
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:
2207 10 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:
2208 40	- Rum and taffia :
	-- In containers holding 2 litres or less
2208 40 11	--- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)
	--- Other :
2208 40 31	--- Of a value exceeding 7.9 € per litre of pure alcohol
2208 40 39	--- Other
	-- In containers holding more than 2 litres
2208 40 51	--- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)
	--- Other :
2208 40 91	--- Of a value exceeding 2 € per litre of pure alcohol
2208 40 99	--- Other
2208 90	- Other :
	-- Undernatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume, in containers holding:
2208 90 91	--- 2 litres or less
2208 90 99	--- More than 2 litres
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco
2402 20	- Cigarettes containing tobacco :
2402 20 10	--Containing cloves

2402 20 90	--Other
2402 90 00	-Other
2403	Other manufactured tobacco and manufactured tobacco substitues; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:
2403 10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :
2403 10 10	-- In immediate packings of a net content not exceeding 500 g
2403 10 90	-- Other
	- Other
2403 91 00	-- "Homogenized" or "reconstituted" tobacco
2403 99	-- Other :
2403 99 10	--- Chewing tobacco and snuff
2403 99 90	--- Other
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	- Other polyhydric alcohols :
2905 43 00	-- Mannitol
2905 44	-- D-glucitol (sorbitol) :
	--- In aqueous solution :
2905 44 11	---- Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content
2905 44 19	----Other
	---Other
2905 44 91	----Containing 2% or less by weight of D-mannitol, calcutated on the D-glucitol content
2905 44 99	----Other
2905 45 00	--Glycerol
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:
3301 90	- Other
3301 90 21	---Extracted oleoresins of liquorice and hops
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:
3302 10	-Of a kind used in the food or drink industries
	--Of the type used in the drink industries:

	---Preparations containing all flavouring agents characterizing a beverage :
3302 10 10	----Of an actual alcoholic strength by volume exceeding 0.5%
	----Other:
3302 10 21	-----Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1.5% milkfat, 5%sucrose or isoglucose, 5% glucose or starch
3302 10 29	-----Other
3501	Casein, caseinates and other casein derivates; casein glues:
3501 10	- Casein:
3501 10 50	-- For industrial uses other than the manufacture of foodstuffs or fodder
3501 10 90	--Other
3501 90	--Other
3501 90 90	-- Other
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches :
3505 10	- Dextrins and other modified starches:
3505 10 10	--Dextrins
	--Other modified starches:
3505 10 90	---Other
3505 20	-Glues:
3505 20 10	--Containing, by weight, less than 25% of starches or dextrins or other modified starches
3505 20 30	--Containing, by weight, 25% or more but less than 55% of starches or dextrins or other modified starches
3505 20 50	--Containing, by weight, 55% or more but less than 80% of starches or dextrins or other modified starches
3505 20 90	--Containing by weight 80% or more of starches or dextrins or other modified starches
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:
3809 10	-With a basis of amylaceouos substances:
3809 10 10	--Containing by weight of such substances less than 55%
3809 10 30	--Containing by weight of such substances 55% or more but less than 70%
3809 10 50	--Containing by weight of such substances 70% or more but less than 83%
3809 10 90	--Containing by weight of such substances 83% or more
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:

	- Industrial monocarboxylic fatty acids, acid oils from refining
3823 11 00	-- Stearic acid
3823 12 00	-- Oleic acid
3823 13 00	--Tall oil fatty acids
3823 19	--Other:
3823 19 10	---Distilled fatty acids
3823 19 30	---Fatty acid distillate
3823 19 90	---Other:
3823 70 00	-Industrial fatty alcohols
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:
3824 60	-Sorbitol other than that of subheading 2905 44:
	--in aqueous solution:
3824 60 11	---Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content
3824 60 19	---Other
	--Other
3824 60 91	---Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content
3824 60 99	---Other

ANNEX II

Duties applicable to goods originating in the Community on import into the Former Yugoslav Republic of Macedonia

CN Code	Description	Rate of duty (%)		
		2001	2002	2003 and after
(1)	(2)	(3)	(4)	(5)
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	0	0	0
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	0	0	0
0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	0	0	0
0505	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, disinfeccted or treated for preservation; powder and waste of feathers or parts of feathers	0	0	0
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	0	0	0
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	0	0	0
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	0	0	0
0509 00	Natural sponges of animal origin	0	0	0
0510 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh chilled, frozen or otherwise provisionally preserved :	0	0	0
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included:			
1212 20 00	-Seaweeds and other algae	0	0	0
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:			
	-Vegetable saps and extracts :			
1302 12 00	--Of liquorice	0	0	0

1302 13 00	--Of hops	0	0	0
1302 14 00	--Of pyrethrum or of the roots of plants containing rotenone	0	0	0
1302 19	--Other			
1302 19 30	---Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	0	0	0
	---Other			
1302 19 91	----Medicinal	0	0	0
1302 20	-Pectic substances, pectinates and pectates	0	0	0
	-Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302 31 00	--Agar-agar	0	0	0
1302 32	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or sugar seeds:			
1302 32 10	---Of locust beans or locust bean seeds	0	0	0
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned,bleached or dyed cereal straw, and lime bark)	0	0	0
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	0	0	0
1403	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn piassava, couch-grass and istle), whether or not in hanks or bundles	0	0	0
1404	Vegetable products not elsewhere specified or included :	0	0	0
1404 10 00	-Raw vegetable materials of a kind used primarily in dyeing or tanning			
1404 90 00	-Other			
1505	Wool grease and fatty substances derived therefrom (including lanolin)	0	0	0
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0	0	0
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:			
1515 60	-Jojoba oil and its fractions	0	0	0
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:			
1516 20	-Vegetable fats and oils and their fractions:			
1516 20 10	--Hydrogenated castor oil, so called "opal-wax"	0	0	0

1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	0	0	0
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	0	0	0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	0	0	0
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:			
1522 00 10	-Degras	0	0	0
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:			
1702 50 00	-Chemically pure fructose	0	0	0
1704	Sugar confectionery (including white chocolate), not containing cocoa :			
1704 10	-Chewing gum, whether or not sugar-coated	80% of MFN	65% of MFN	50% of MFN
1704 90	-Other	80% of MFN	65% of MFN	50% of MFN
1803	Cocoa paste, whether or not defatted	0	0	0
1804 00 00	Cocoa butter, fat and oil	0	0	0
1806	Chocolate and other food preparations containing cocoa	80% of MFN	65% of MFN	50% of MFN
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:			
1901 10 00	-Preparations for infant use, put up for retail sale	0	0	0
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, except pasta falling within CN codes 1902 20 10 and 1902 20 30, couscous, whether or not prepared	80% of MFN	65% of MFN	50% of MFN
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0	0	0
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa ; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	80% of MFN	65% of MFN	50% of MFN
2105 00	Ice cream and other edible ice, whether or not containing cocoa	80% of MFN	65% of MFN	50% of MFN

2106	Food preparations not elsewhere specified or included:			
2106 10	- Protein concentrates and textured protein substances	0	0	0
2106 90	- Other:			
2106 90 10	-- Cheese fondues	80% of MFN	65% of MFN	50% of MFN
2106 90 20	--Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	80% of MFN	65% of MFN	50% of MFN
	-- Other:			
2106 90 92	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing,by weight, less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch:	80% of MFN	65% of MFN	50% of MFN
2106 90 98	--- Other	80% of MFN	65% of MFN	50% of MFN
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	80% of MFN	65% of MFN	50% of MFN
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	80% of MFN	65% of MFN	50% of MFN
2203 00	Beer made from malt	90% of MFN	80% of MFN	70% of MFN
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	90% of MFN	80% of MFN	70% of MFN
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	- Other polyhydric alcohols :			
2905 43 00	-- Mannitol	0	0	0
2905 44	-- D-glucitol (sorbitol)	0	0	0
2905 45 00	--Glycerol	0	0	0
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:			
3301 90	- Other			
3301 90 21	---Extracted oleoresins of liquorice and hops	0	0	0
3301 90 29	---Extracted oleoresins of pyrethrum or of roots of plants containing rotenone; intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	0	0	0
	---Other :			

3301 90 31	----Medicinal	0	0	0
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:			
3302 10	-Of a kind used in the food or drink industries			
	--Of the type used in the drink industries:			
	---Preparations containing all flavouring agents characterizing a beverage :			
3302 10 10	----Of an actual alcoholic strength by volume exceeding 0.5%	0	0	0
	----Other:			
3302 10 21	-----Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1.5% milkfat, 5%sucrose or isoglucose, 5% glucose or starch	0	0	0
3302 10 29	-----Other	0	0	0
3501	Casein, caseinates and other casein derivates; casein glues:			
3501 10	- Casein	0	0	0
3501 90	--Other:			
3501 90 90	-- Other	0	0	0
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches :			
3505 10	- Dextrins and other modified starches:			
3505 10 10	--Dextrins	0	0	0
	--Other modified starches:			
3505 10 90	---Other	0	0	0
3505 20	-Glues	0	0	0
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:			
3809 10	-With a basis of amylaceouos substances	0	0	0
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	0	0	0
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:			

3824 60	-Sorbitol other than that of subheading 2905 44	0	0	0

[1] As defined in the Customs Tariff Law of 31 July 1996 of the Former Yugoslav Republic of Macedonia (Official Journal 38/196)

PROTOCOL 4
Definition of the concept of originating products
and
methods of administrative co-operation
(referred to in article 42)

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TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

(a) "manufacture" means any kind of working or processing including assembly or specific operations;

(b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

(c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(d) "goods" means both materials and products;

(e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);

(f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Community or the Former Yugoslav Republic of Macedonia in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

(g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or the Former Yugoslav Republic of Macedonia;

(h) "value of originating materials" means the value of such materials as defined in subparagraph (g) applied mutatis mutandis;

(i) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonised System" or "HS";

(k) "classified" refers to the classification of a product or material under a particular heading;

(l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

(m) "territories" includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in the Community:

(a) products wholly obtained in the Community within the meaning of Article 5 of this Protocol;

(b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 6 of this Protocol;

2. For the purpose of implementing this Agreement, the following products shall be considered as originating in the Former Yugoslav Republic of Macedonia:

(a) products wholly obtained in the Former Yugoslav Republic of Macedonia within the meaning of Article 5 of this Protocol;

(b) products obtained in the Former Yugoslav Republic of Macedonia incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Former Yugoslav Republic of Macedonia within the meaning of Article 6 of this Protocol.

ARTICLE 3

Bilateral cumulation in the European Community

Materials originating in the Former Yugoslav Republic of Macedonia shall be considered as materials originating in the Community when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6(1).

ARTICLE 4

Bilateral cumulation in the Former Yugoslav Republic of Macedonia

Materials originating in the Community shall be considered as materials originating in the Former Yugoslav Republic of Macedonia when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6(1).

ARTICLE 5

Wholly obtained products

1. The following shall be considered as wholly obtained in the Community or the Former Yugoslav Republic of Macedonia:

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;

(f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or the Former Yugoslav Republic of Macedonia 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, including used tyres fit only for retreading or for use as waste;

(i) waste and scrap resulting from manufacturing operations conducted there;

(j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

(k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

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

(a) which are registered or recorded in an EC Member State or in of the Former Yugoslav Republic of Macedonia;

(b) which sail under the flag of an EC Member State or of the Former Yugoslav Republic of Macedonia;

(c) which are owned to an extent of at least 50 per cent by nationals of EC Member States or of the Former Yugoslav Republic of Macedonia, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of EC Member States or of the Former Yugoslav Republic of Macedonia and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

(d) of which the master and officers are nationals of EC Member States or of the Former Yugoslav Republic of Macedonia; and

(e) of which at least 75 per cent of the crew are nationals of EC Member States or of the Former Yugoslav Republic of Macedonia.

ARTICLE 6

Sufficiently worked or processed products

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

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

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

(a) their total value does not exceed 10 per cent of the ex-works price of the product;

(b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 7.

ARTICLE 7

Insufficient working or processing operations

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:

(a) preserving operations to ensure that the products remain in good condition during transport and storage;

(b) breaking-up and assembly of packages;

(c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;

(d) ironing or pressing of textiles;

(e) simple painting and polishing operations;

(f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

(g) operations to colour sugar or form sugar lumps;

(h) peeling, stoning and shelling, of fruits, nuts and vegetables;

(i) sharpening, simple grinding or simple cutting;

(j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);

(k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

(l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

(m) simple mixing of products, whether or not of different kinds,

(n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(o) a combination of two or more operations specified in subparagraphs (a) to (n);

(p) slaughter of animals.

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

ARTICLE 8

Unit of qualification

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

Accordingly, it follows that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Protocol.

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

ARTICLE 9

Accessories, spare parts and tools

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

ARTICLE 10

Sets

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

ARTICLE 11

Neutral elements

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

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

(d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 12

Principle of territoriality

1. The conditions for acquiring originating status set out in Title II must continue to be fulfilled at all times in the Community or the Former Yugoslav Republic of Macedonia.

2. If originating goods exported from the Community or the Former Yugoslav Republic of Macedonia to another country are returned, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

(a) the returning goods are the same as those that were exported; and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

ARTICLE 13

Direct transport

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

Originating products may be transported by pipeline across territory other than that of the Community or the Former Yugoslav Republic of Macedonia.

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

(a) a single transport document covering the passage from the exporting country through the country of transit; or

(b) a certificate issued by the customs authorities of the country of transit:

(i) giving an exact description of the products;

(ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and

(iii) certifying the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

ARTICLE 14

Exhibitions

1. Originating products, sent for exhibition in a country other than the Community or the Former Yugoslav Republic of Macedonia shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from the Community or the Former Yugoslav Republic of Macedonia to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in the Community or the Former Yugoslav Republic of Macedonia;

(c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and

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

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

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

TITLE IV

DRAWBACK OR EXEMPTION

ARTICLE 15

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in the Community, in the Former Yugoslav Republic of Macedonia, for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community or the Former Yugoslav Republic of Macedonia to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Community or the Former Yugoslav Republic of Macedonia to materials used in the manufacture and to products covered by paragraph 1(b) above, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

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

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

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

6. Notwithstanding paragraph 1, the Former Yugoslav Republic of Macedonia may apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to materials used in the manufacture of originating products, subject to the following provisions:

(a) a 5 per cent rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonised System, or such lower rate as is in force in the Former Yugoslav Republic of Macedonia;

(b) a 10 per cent rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonised System, or such lower rate as is in force in the Former Yugoslav Republic of Macedonia.

The provisions of this Article shall apply from 1 January 2003 and may be reviewed by common accord.

TITLE V

PROOF OF ORIGIN

ARTICLE 16

General requirements

1. Products originating in the Community shall, on importation into the Former Yugoslav Republic of Macedonia and products originating in the Former Yugoslav Republic of Macedonia shall, on importation into the Community benefit from this Agreement upon submission of either:

(a) a movement certificate EUR.1, a specimen of which appears in Annex III; or

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

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

ARTICLE 17

Procedure for the issue of a movement certificate EUR.1

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

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

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

4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or the Former Yugoslav Republic of Macedonia if the products concerned can be considered as products originating in the Community or in the Former Yugoslav Republic of Macedonia and fulfil the other requirements of this Protocol.

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

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

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

ARTICLE 18

Movement certificates EUR.1 issued retrospectively

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

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

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

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

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

"NACHTRÄGLICH AUSGESTELLT", "DELIVRE A POSTERIORI",

"RILASCIATO A POSTERIORI", "AFGEGEVEN A POSTERIORI",

"ISSUED RETROSPECTIVELY", "UDSTEDT EFTERFØLGENDE",

"ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ", "EXPEDIDO A POSTERIORI",

"EMITIDO A POSTERIORI", "ANNETTU JÄLKIKÄTEEN",

"UTFÄRDAT I EFTERHAND", "D O P O L N I T E L N O I Z D A D E N O"

5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR.1.

ARTICLE 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with one of the following words:

"DUPLIKAT", "DUPLICATA", "DUPLICATO", "DUPLICAAT", "DUPLICATE", "ΑΝΤΙΓΡΑΦΟ", "DUPLICADO", "SEGUNDA VIA", "KAKSOISKAPPALE", "D U P L I K A T"

3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

ARTICLE 20

Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in the Community or the Former Yugoslav Republic of Macedonia, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the Community or the Former Yugoslav Republic of Macedonia. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

ARTICLE 21

Conditions for making out an invoice declaration

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

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

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

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community or in the Former Yugoslav Republic of Macedonia and fulfil the other requirements of this Protocol.

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

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic

law of the exporting country. If the declaration is hand-written, it shall be written in ink in printed characters.

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

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

ARTICLE 22

Approved exporter

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

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

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

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

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

ARTICLE 23

Validity of proof of origin

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

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

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

ARTICLE 24

Submission of proof of origin

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

ARTICLE 25

Importation by instalments

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

ARTICLE 26

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

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

3. Furthermore, the total value of these products shall not exceed Euro 500 in the case of small packages or Euro 1 200 in the case of products forming part of travellers' personal luggage.

ARTICLE 27

Supporting documents

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can

be considered as products originating in the Community or in the Former Yugoslav Republic of Macedonia and fulfil the other requirements of this Protocol may consist inter alia of the following:

(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;

(b) documents proving the originating status of materials used, issued or made out in the Community or the Former Yugoslav Republic of Macedonia where these documents are used in accordance with domestic law;

(c) documents proving the working or processing of materials in the Community or the Former Yugoslav Republic of Macedonia, issued or made out in the Community or the Former Yugoslav Republic of Macedonia, where these documents are used in accordance with domestic law;

(d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the Community or the Former Yugoslav Republic of Macedonia in accordance with this Protocol.

ARTICLE 28

Preservation of proof of origin and supporting documents

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

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

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

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

ARTICLE 29

Discrepancies and formal errors

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

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

ARTICLE 30

Amounts expressed in Euro

1. For the application of the provisions of Article 21(1)(b) and Article 26(3) in cases where products are invoiced in a currency other than euro, amount in the national currency of the former Yugoslav Republic of Macedonia equivalent to the amounts expressed in euro shall be fixed annually.

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

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the European Commission by 15 October and shall apply from 1 January the following year. The European Commission shall notify the former Yugoslav Republic of Macedonia of the relevant amount.

4. The Community or the former Yugoslav Republic of Macedonia may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. The former Yugoslav Republic of Macedonia may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less that 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Stabilisation and Association Committee at the request of the Community or the former Yugoslav Republic of Macedonia. When carrying out this review, the Stabilisation and Association Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 31

Mutual assistance

1. The customs authorities of the EC Member States and of the Former Yugoslav Republic of Macedonia shall provide each other, through the European Commission,

with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.

2. In order to ensure the proper application of this Protocol, the Community and the Former Yugoslav Republic of Macedonia shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

ARTICLE 32

Verification of proofs of origin

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

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

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

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

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community or the Former Yugoslav Republic of Macedonia and fulfil the other requirements of this Protocol.

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

ARTICLE 33

Dispute settlement

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

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

ARTICLE 34

Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

ARTICLE 35

Free zones

1. The Community and the Former Yugoslav Republic of Macedonia shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or the Former Yugoslav Republic of Macedonia are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

CEUTA AND MELILLA

ARTICLE 36

Application of the Protocol

1. The term "Community" used in Article 2 does not cover Ceuta and Melilla.

2. Products originating in the Former Yugoslav Republic of Macedonia, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. The Former Yugoslav Republic of Macedonia shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.

3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply mutatis mutandis subject to the special conditions set out in Article 37.

ARTICLE 37

Special conditions

1. Providing they have been transported directly in accordance with the provisions of Article 13, the following shall be considered as:

(1) products originating in Ceuta and Melilla:

(a) products wholly obtained in Ceuta and Melilla;

(b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:

(i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol; or that

(ii) those products are originating in the Former Yugoslav Republic of Macedonia or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 7(1).

(2) products originating in the Former Yugoslav Republic of Macedonia:

(a) products wholly obtained in the Former Yugoslav Republic of Macedonia;

(b) products obtained in the Former Yugoslav Republic of Macedonia, in the manufacture of which products other than those referred to in (a) are used, provided that:

(i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol; or that

(ii) those products are originating in Ceuta and Melilla or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 7(1).

2. Ceuta and Melilla shall be considered as a single territory.

3. The exporter or his authorised representative shall enter "the Former Yugoslav Republic of Macedonia" and "Ceuta and Melilla" in Box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in

Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or on invoice declarations.

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

TITLE VIII

FINAL PROVISIONS

ARTICLE 38

Amendments to the Protocol

The Association Council may decide to amend the provisions of this Protocol.

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6.

Note 2:

2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or Chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or Chapter. For each entry in the first two columns a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.

2.2. Where several heading numbers are grouped together in column 1 or a Chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the Chapter or in any of the headings grouped together in column 1.

2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.

2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

3.1. The provisions of Article 6, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the former Yugoslav Republic of Macedonia or in the Community.

Example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No ex 7224.

If this forging has been forged in the former Yugoslav Republic of Macedonia from a non-originating ingot, it has already acquired originating status by

virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the former Yugoslav Republic of Macedonia . The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

3.3. Without prejudice to Note 3.2, where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product and of a different description than that of the product as given in column 2 of the list may be used.

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

Example:

The rule for fabrics of headings Nos 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

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

Example:

The rule for prepared foods of heading No 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

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

Example:

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

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

Note 4:

4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.

4.2. The term "natural fibres" includes horsehair of heading No 0503, silk of headings Nos 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings Nos 5101 to 5105, cotton fibres of headings Nos 5201 to 5203, and other vegetable fibres of headings Nos 5301 to 5305.

4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos 5501 to 5507.

Note 5:

5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)

5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,

- wool,

- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca , ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,

- products of heading No 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

- other products of heading No 5605.

Example:

A yarn, of heading No 5205, made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 % of the yarn.

Example:

A woollen fabric, of heading No 5112, made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used provided their total weight does not exceed 10 % of the weight of the fabric.

Example:

Tufted textile fabric, of heading No 5802, made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210, is a only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.

5.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film", this tolerance is 30 % in respect of this strip.

Note 6:

6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

6.3. Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

7.1. For the purposes of headings Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation-process ([4]);

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation.

[4] See Additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

7.2. For the purposes of headings Nos 2710, 2711 and 2712, the "specific processes" are the following:

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation-process ([5]);

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(ij) isomerisation;

(k) in respect of heavy oils of heading No ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);

(l) in respect of products of heading No 2710 only, deparaffining by a process other than filtering;

(m) in respect of heavy oils of heading No ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(n) in respect of fuel oils of heading No ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;

(o) in respect of heavy oils other than gas oils and fuel oils of heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

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[5] See Additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

7.3. For the purposes of headings Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

ANNEX II

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

HS heading No	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 1	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained; - any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used must be wholly obtained; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	

Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	

(1)	(2)	(3)	or (4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used must be wholly obtained; - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		

(1)	(2)	(3)	or	(4)
	- Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners		
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained		
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:			
	- Fats from bones or waste	Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506		
	- Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207		
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503			
	- Fats from bones or waste	Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506		
	- Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained		
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:			
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504		
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained		
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505		

(1)	(2)	(3) or (4)	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506	
	- Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Solid fractions, except for that of jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515	
	- Other	Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	

(1)	(2)	(3) or (4)	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702	
	- Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	- Other	Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	- Malt extract	Manufacture from cereals of Chapter 10	
	- Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	
	- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: - all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; - all the materials of Chapters 2 and 3 used must be wholly obtained	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	

(1)	(2)	(3)	or (4)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials not classified within heading No 1806; - in which all the cereals and flour (except durum wheat and its derivatives, and *Zea indurata* maize) used must be wholly obtained ([6]); - in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

[6] The exception concerning "*Zea indurata*" maize is applicable until 31.12.2002.

(1)	(2)	(3) or (4)	
ex 2008	- Nuts, not containing added sugar or spirits	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the chicory used must be wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	

(1)	(2)	(3) or (4)	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the grapes or any material derived from grapes used must be wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product; - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - from materials not classified within headings Nos 2207 or 2208, - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	

(1)	(2)	(3) or (4)	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials not classified within headings Nos 2207 or 2208, - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used must already be originating; - all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	

(1)	(2)	(3)	or	(4)
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating		
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite		
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm		
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm		
ex 2518	Calcined dolomite	Calcination of dolomite not calcined		
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used		
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate		
ex 2525	Mica powder	Grinding of mica or mica waste		
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours		
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product		

(1)	(2)	(3)	or	(4)
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ([7]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product		
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials		
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ([8]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product		
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ([9]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product		

[7] For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.
[8] For the special conditions relating to "specific processes" see Introductory Note 7.2.
[9] For the special conditions relating to "specific processes" see Introductory Note 7.2.

(1)	(2)	(3)	or	(4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ([10]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product		
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ([11]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product		
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ([12]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product		

[10] For the special conditions relating to "specific processes" see Introductory Note 7.2.
[11] For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.
[12] For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3) or (4)	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ([13]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ([14]) or	

[13] For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or (4)
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ([15]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

[14] For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.
[15] For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or (4)
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	- Other		
	-- Human blood	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	-- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
	-- Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	-- Other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006):		
	- Obtained from amikacin of heading No 2941	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product	
	- Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilizers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ([16])	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

[16] Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided they are not classified in another heading in Chapter 32.

(1)	(2)	(3)	or (4)
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ([17]) in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ([18]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:		
	- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading No 1516;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

[17] A "group" is regarded as any part of the heading separated from the rest by a semi-colon.
[18] For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or (4)
		- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; - materials of heading No 3404 However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:		
	- Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		

(1)	(2)	(3)	or (4)
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		

(1)	(2)	(3)	or (4)
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	- The following of this heading:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	-- Prepared binders for foundry moulds or cores based on natural resinous products		
	-- Naphthenic acids, their water insoluble salts and their esters		
	-- Sorbitol other than that of heading No 2905		
	-- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts		
	-- Ion exchangers		
	-- Getters for vacuum tubes		

(1)	(2)	(3)	or (4)
	-- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing - Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:		
	- Addition homopolymerization products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([19])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([20])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

[19] In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

[20] In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3)	or (4)
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product ([21])	
	- Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other:		
	-- Addition homopolymerization products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([22])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

[21] In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

[22] In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3)	or (4)
	-- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([23])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product; - the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	- Ionomer sheet or 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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ([24])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	

[23] In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

[24] The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 %.

(1)	(2)	(3)	or	(4)
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:			
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres		
	- Other	Manufacture from materials of any heading, except those of heading No 4011 or 4012		
ex 4017	Articles of hard rubber	Manufacture from hard rubber		
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on		
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather		
		or		
		Manufacture in which all the materials used are classified within a heading other than that of the product		
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product		
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4302	Tanned or dressed furskins, assembled:			
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins		
	- Other	Manufacture from non-assembled, tanned or dressed furskins		

(1)	(2)	(3) or (4)	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	- Sanded or finger-jointed	Sanding or finger-jointing	
	- Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	

(1)	(2)	(3)	or	(4)
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
4503	Articles of natural cork	Manufacture from cork of heading No 4501		
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47		
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47		
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47		
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47		
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading No 4909 or 4911		
4910	Calendars of any kind, printed, including calendar blocks:			
	- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	- Other	Manufacture from materials not classified in heading No 4909 or 4911		
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste		

(1)	(2)	(3)	or	(4)
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ([25]): - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5007	Woven fabrics of silk or of silk waste:			
	- Incorporating rubber thread	Manufacture from single yarn ([26])		
	- Other	Manufacture from ([27]): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		

[25] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[26] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[27] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or	(4)
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ([28]): - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:			
	- Incorporating rubber thread	Manufacture from single yarn ([29])		
	- Other	Manufacture from ([30]): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product		

[28] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[29] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[30] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or	(4)
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
5204 to 5207	Yarn and thread of cotton	Manufacture from ([31]): - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5208 to 5212	Woven fabrics of cotton:			
	- Incorporating rubber thread	Manufacture from single yarn ([32])		
	- Other	Manufacture from ([33]): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		

[31] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[32] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[33] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or	(4)
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ([34]): - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:			
	- Incorporating rubber thread	Manufacture from single yarn ([35])		
	- Other	Manufacture from ([36]): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper		
		or		

[34] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[35] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[36] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ([37]): - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	- Incorporating rubber thread	Manufacture from single yarn ([38])	
	- Other	Manufacture from ([39]): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

[37] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[38] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[39] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ([40]): - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	- Incorporating rubber thread	Manufacture from single yarn ([41])	
	- Other	Manufacture from ([42]): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

[40] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[41] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[42] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ([43]): - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- Needleloom felt	Manufacture from ([44]): - natural fibres, - chemical materials or textile pulp However: - polypropylene filament of heading No 5402, - polypropylene fibres of heading No 5503 or 5506 or - polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used provided their value does not exceed 40 % of the ex-works price of the product	

[43] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[44] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or	(4)
	- Other	Manufacture from ([45]): - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp		
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:			
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered		
	- Other	Manufacture from ([46]): - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials		
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ([47]): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials		

[45] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[46] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[47] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ([48]): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
Chapter 57	Carpets and other textile floor coverings: - Of needleloom felt	Manufacture from ([49]): - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading No 5402, - polypropylene fibres of heading No 5503 or 5506 or - polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used provided their value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing	
	- Of other felt	Manufacture from ([50]): - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	

[48] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[49] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[50] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)	
	- Other	Manufacture from ([51]): - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	- Combined with rubber thread	Manufacture from single yarn ([52])	
	- Other	Manufacture from ([53]): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	

[51] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[52] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[53] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	- Containing not more than 90 % by weight of textile materials	Manufacture from yarn	
	- Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ([54])	
5905	Textile wall coverings:		

[54] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or	(4)
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn		
	- Other	Manufacture from ([55]): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		
5906	Rubberized textile fabrics, other than those of heading No 5902:			
	- Knitted or crocheted fabrics	Manufacture from ([56]): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		
	- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials		
	- Other	Manufacture from yarn		

[55] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[56] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	- Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310	
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911	Manufacture from ([57]): - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene ([58]), -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of *m*-phenylenediamine and isophthalic acid,	

[57] For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

(1)	(2)	(3)	or	(4)
		-- monofil of polytetrafluoroethylene ([59]), -- yarn of synthetic textile fibres of poly-*p*-phenylene terephthalamide, -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ([60]) -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp		
	- Other	Manufacture from ([61]): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		
Chapter 60	Knitted or crocheted fabrics	Manufacture from ([62]): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:			

[58] The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
[59] The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
[60] The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
[61] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[62] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)	
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ([63])([64])	
	- Other	Manufacture from ([65]): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ([66])([67])	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ([68]) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([69])	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn ([70]) or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ([71])	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		

[63] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[64] See Introductory Note 6.
[65] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[66] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[67] See Introductory Note 6.
[68] See Introductory Note 6.
[69] See Introductory Note 6.
[70] See Introductory Note 6.
[71] See Introductory Note 6.

(1)	(2)	(3)	or	(4)
	- Embroidered	Manufacture from unbleached single yarn ([72])([73]) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([74])		
	- Other	Manufacture from unbleached single yarn ([75])([76]) or Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product		
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:			
	- Embroidered	Manufacture from yarn ([77]) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([78])		

[72] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[73] See Introductory Note 6.
[74] See Introductory Note 6.
[75] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[76] See Introductory Note 6.
[77] See Introductory Note 6.
[78] See Introductory Note 6.

(1)	(2)	(3) or (4)	
	- Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn ([79]) or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ([80])	
	- Interlinings for collars and cuffs, cut out	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture from yarn ([81])	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of nonwovens	Manufacture from ([82]): - natural fibres, or - chemical materials or textile pulp	
	- Other:		
	-- Embroidered	Manufacture from unbleached single yarn ([83])([84]) or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	

[79] See Introductory Note 6.
[80] See Introductory Note 6.
[81] See Introductory Note 6.
[82] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[83] See Introductory Note 6.

(1)	(2)	(3) or (4)	
	-- Other	Manufacture from unbleached single yarn ([85])([86])	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ([87]): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	Manufacture from ([88])([89]): - natural fibres, or - chemical materials or textile pulp	
	- Other	Manufacture from unbleached single yarn ([90])([91])	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	

[84] For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
[85] See Introductory Note 6.
[86] For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
[87] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[88] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[89] See Introductory Note 6.
[90] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[91] See Introductory Note 6.

(1)	(2)	(3)	or	(4)
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ([92])		
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ([93])		
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading		

[92] See Introductory Note 6.
[93] See Introductory Note 6.

(1)	(2)	(3)	or	(4)
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001		
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:			
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ([94])	Manufacture from non-coated glass-plate substrate of heading No 7006		
	- Other	Manufacture from materials of heading No 7001		
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001		
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001		
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001		
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product	or	Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product

[94] SEMII – Semiconductor Equipment and Materials Institute Incorporated.

(1)	(2)	(3)	or (4)
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		

(1)	(2)	(3) or (4)	
	- Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals	
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	

(1)	(2)	(3)	or	(4)
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218		
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218		
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224		
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224		
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 7301	Sheet piling	Manufacture from materials of heading No 7206		
7302	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack-rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading No 7206		
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224		
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product		

(1)	(2)	(3) or (4)	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product; and - the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or	(4)
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead:		
	- Refined lead	Manufacture from "bullion" or "work" lead	
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used		
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product		
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used		
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product		
Chapter 81	Other base metals; cermets; articles thereof:			
	- Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product		
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		

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

(1)	(2)	(3)	or (4)
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ([95])	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

[95] This rule shall apply until 31.12.2005.

(1)	(2)	(3)	or (4)
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	- Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		

(1)	(2)	(3)	or (4)
	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; - the thread tension, crochet and zigzag mechanisms used are already originating	
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	- Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:		
	- Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8542	Electronic integrated circuits and microassemblies	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity:		

(1)	(2)	(3)	or (4)
	-- Not exceeding 50 cc	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex- works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	-- Exceeding 50 cc	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	- Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
	- Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
9111	Watch cases and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m^2 or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: - its value does not exceed 25 % of the ex-works price of the product; - all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	

(1)	(2)	(3) or (4)	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product		
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks		
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product"		

ANNEX III

MOVEMENT CERTIFICATE EUR.1 AND

APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighting not less than 25 g/m^2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

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

MOVEMENT CERTIFICATE

1. Exporter *(name, full address, country)*	**EUR.1 No. A 000.000** See notes overleaf before completing this form	
	2. Certificate used in preferential trade between ..... and ..... *(insert appropriate countries, group of countries or territories)*	
3.Consignee *(name, full address, country) (Optional)*	**4. Country, group of countries or territory in which the products are considered as originating**	**5. Country, group of countries or territory of destination**
6.Transport details *(Optional)*	**7. Remarks**	
8. Item number; Marks and numbers; Number and kind of packages [(96)]; Description of goods	**9. Gross mass (kg) or other measure (litres, m^3,etc.)**	**10. Invoices** *(Optional)*

([96]) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

11.CUSTOMS ENDORSEMENT

Declaration certified Stamp

Export document [97]:

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

Customs or competent governmental office: .....

Issuing country or territory: ....

Place and date ....

....

.....

(Signature)

12. DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date .....

.....

(Signature)

13. REQUEST FOR VERIFICATION, to:

Verification of the authenticity and accuracy of this certificate is requested

.....

14. RESULT OF VERIFICATION

Verification carried out shows that this certificate (*)

□ was issued by the customs office or the competent governmental authority indicated and that the information contained therein is accurate.

□ does not meet the requirements as to authenticity and accuracy (see remarks appended).

.....

([97]) Complete only where the regulations of the exporting country or territory require.

(Place and date) Stamp ..... *(Signature)*	*(Place and date)* Stamp ..... *(Signature)* _____ (*) Insert X in the appropriate box.

NOTES

1. The certificate 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 or the competent governmental authority of the issuing country or territory.

2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter *(name, full address, country)*	**EUR.1 No. A 000.000** See notes overleaf before completing this form	
	2. Certificate used in preferential trade between ..... **and** ..... (insert appropriate countries, group of countries or territories)	
3. Consignee *(name, full address, country) (Optional)*	**4. Country, group of countries or territory in which the products are considered as originating**	**5. Country, group of countries or territory of destination**
6. Transport details *(Optional)*	**7. Remarks**	

8. Item number; Marks and numbers; Number and kind of packages [98]; Description of goods	**9. Gross mass (kg) or other measure (litres, m^3, etc.)**	**10. Invoices** *(Optional)*

([98]) If goods are not packed, indicate number of articles or state "In bulk" as appropriate.

DECLARATION BY THE EXPORTER

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

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

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

.....
.....

.....
.....

.....
.....

SUBMIT the following supporting documents ([1]):

.....
.....

.....
.....

.....
.....

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

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)

ANNEX IV

Invoice declaration

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

French Version

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

Spanish Version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° ...(1)) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...(2)

Danish Version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...(1)), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...(2)

German Version

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

English Version

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

Italian Version

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

Dutch Version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ... (1)), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn (2).

Portuguese Version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n°. ... (1)), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ... (2).

Finnish Version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupan:o ... (1)) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita (2).

Swedish Version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ... (1)) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung (2).

Greek Version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ΄αριθ. ... (1)) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...(2).

.....[3]
(Place and date)

.....[4]

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

---

1 When the invoice declaration is made out by an approval exporter, the authorization number of the approved exporter must be enter in this space. When the invoice declaration is not made out by an approval exporter, the words in brackets shall be omitted or the space left blank.

2 Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Mellila, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

3 These indications may be omitted if the information is contained on the document itself.

4 In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

PROTOCOL 5
On Mutual Administrative Assistance
in Custom Matters

Article 1
Definitions

For the purposes of this Protocol:

(a) "customs legislation" shall mean any legal or regulatory provisions applicable in the territories of the European Community and former Yugoslav Republic of Macedonia, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;

(b) "applicant authority" shall mean a competent administrative authority which has been designated by a Contracting Party for this purpose and which makes a request for assistance on the basis of this Protocol;

(c) "requested authority" shall mean a competent administrative authority which has been designated by a Contracting Party for this purpose and which receives a request for assistance on the basis of this Protocol;

(d) "personal data" shall mean all information relating to an identified or identifiable individual;

(e) "operation in breach of customs legislation" shall mean any violation or attempted violation of customs legislation.

Article 2
Scope

1. The Contracting Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.

2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.

3. Assistance to recover duties, taxes or fines is not covered by this Protocol.

Article 3
Assistance on request

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.

2. At the request of the applicant authority, the requested authority shall inform it:

   (a) whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Contracting Party, specifying, where appropriate, the customs procedure applied to the goods;

   (b) whether goods imported into the territory of one of the Contracting Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:

   (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;

   (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;

   (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation;

   (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

Article 4
Spontaneous assistance

The Contracting Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

– activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Contracting Party;

– new means or methods employed in carrying out operations in breach of customs legislation;

– goods known to be subject to operations in breach of customs legislation;

– natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;

– means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

Article 5
Delivery, Notification

At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:

– to deliver any documents or

– to notify any decisions,

emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

Article 6
Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.

2. Requests pursuant to paragraph 1 shall include the following information:

(a) the applicant authority;

(b) the measure requested;

(c) the object of and the reason for the request;

(d) the legal or regulatory provisions and other legal elements involved;

(e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;

(f)a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

Article 7
Execution of requests

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Contracting Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Contracting Party.

3. Duly authorised officials of a Contracting Party may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.

4. Duly authorised officials of a Contracting Party may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

Article 8
Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.

2. This information may be in computerised form.

3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

Article 9
Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party is of the opinion that assistance under this Protocol would:

   (a) be likely to prejudice the sovereignty of former Yugoslav Republic of Macedonia or that of a Member State which has been requested to provide assistance under this Protocol; or

   (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or

   (c) violate an industrial, commercial or professional secret.

2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.

3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefor must be communicated to the applicant authority without delay.

Article 10
Information exchange and confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Contracting Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Contracting Party that received it and the corresponding provisions applying to the Community authorities.

2. Personal data may be exchanged only where the Contracting Party which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Contracting Party that may supply them. To that end, contracting parties shall communicate to each other information on their applicable rules, including, where appropriate, legal provisions in force in the Member States of the Community.

3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Contracting Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

Article 11
Experts and witnesses

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

Article 12
Assistance expenses

The Contracting Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

Article 13
Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of former Yugoslav Republic of Macedonia and on the other hand to the competent services of the Commission of the European Communities and the customs authorities of the Member States as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.

2. The Contracting Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

Article 14
Other agreements

1. Taking into account the respective competencies of the European Community and the Member States, the provisions of this Protocol shall:

   – not affect the obligations of the Contracting Parties under any other international agreement or convention;

   – be deemed complementary to agreements on mutual assistance which have been or may be concluded between individual Member States and former Yugoslav Republic of Macedonia ; and shall

   – not affect the Community provisions governing the communication between the competent services of the Commission of the European Communities and the customs authorities of the Member States of any information obtained under this Protocol which could be of interest to the Community.

2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been or may be concluded between individual Member States and former Yugoslav Republic of Macedonia insofar as the provisions of the latter are incompatible with those of this Protocol.

3. In respect of questions relating to the applicability of this Protocol, the Contracting Parties shall consult each other to resolve the matter in the framework of the Stabilisation and Association Committee set up under Article 114 of the Stabilisation and Association Agreement.