

**Príloha  
k č. 195/1997 Z. z.**

**CENTRAL EUROPEAN FREE TRADE AGREEMENT CONCLUDED BY  
THE CZECH REPUBLIC, THE REPUBLIC OF HUNGARY, THE REPUBLIC OF POLAND,  
AND THE SLOVAK REPUBLIC**

Preamble

The Czech Republic, the Republic of Hungary, the Republic of Poland and the Slovak Republic (hereinafter called the Parties),

Reaffirming their commitment to pluralistic democracy based on the rule of law, human rights and fundamental freedoms,

Having regard to the Visegrad Declaration of 15 February 1991 and the Cracow Declaration of 6 October 1991 adopted as the results of the meetings of the highest representatives of the Parties,

Recalling their intention to participate actively in the process of economic integration in Europe and expressing their preparedness to co-operate in seeking ways and means to strengthen this process,

Reaffirming their firm commitment to the principles of a market economy, which constitutes the basis for their relations,

Recalling their firm commitment to the Final Act of the Conference on Security and Co-operation in Europe, the Paris Charter, and in particular the principles contained in the final document of the Bonn Conference on Economic Co-operation in Europe,

Resolved this end to eliminate progressively the obstacles to substantially all their mutual trade, in accordance with the provisions of the General Agreement on Tariffs and Trade,

Firmly convinced that this Agreement will foster the intensification of mutually beneficial trade relations among them and contribute to the process of integration in Europe,

Considering that no provision of this Agreement may be interpreted as exempting the Parties from their obligations under other international agreements, especially the General Agreement on Tariffs and Trade,

Have decided as follows:

Article 1

Objectives

1. The Parties shall gradually establish a free trade area in accordance with the provisions of the present Agreement and in conformity with Article XXIV of the General Agreement on Tariffs and Trade in a transitional period ending on 1 January 2001, at the latest.

2. The objectives of the present Agreement are:  
(a) to promote through the expansion of trade the harmonious development of the economic relations

between the Parties and thus to foster in the Parties the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability,

(b) to provide fair conditions of competition for trade between the Parties,

(c) to contribute in this way, by the removal barriers to trade, to the harmonious development and expansion of world trade.

CHAPTER I.

INDUSTRIAL PRODUCTS

Article 2

Scope

The provisions of this Chapter shall apply to industrial products originating in the Parties. The term "industrial products" means for the purpose of this Agreement the products falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System, with the exception of the products listed in Annex I.

Article 3

Customs duties on imports

1. No new customs duty on imports shall be introduced in trade between the Parties.

2. Customs duties on imports shall be abolished in accordance with the provisions in Protocols 1, 2 and 3. Provisions for the abolition of customs duties on imports between:

- the Czech Republic and the Slovak Republic on the one side and the Republic of Hungary on the other side are laid down in Protocol 1;
- the Czech Republic and the Slovak Republic on the one side and the Republic of Poland on the other side are laid down in Protocol 2;
- the Republic of Hungary and the Republic of Poland are laid down in Protocol 3.

Article 4

Basic duties

1. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied shall be the Most Favored Nation rate of duty applicable on 29 February 1992.

2. If, after entry into force of the Agreement, any tariff reduction is applied on an erga omnes basis, in

particular reductions resulting from the tariff agreement concluded as a result of the Uruguay Round of Multilateral Trade negotiations, such reduced duties shall replace the basic duties referred to in paragraph 1 as from that date when such reductions are applied.

3. The reduced duties calculated in accordance with Article 2 shall be applied rounded to the first decimal place.

4. The Parties shall communicate to each other their respective customs duties.

#### Article 5

##### Charges equivalent to duties

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

2. All charges having an effect equivalent to customs duties on imports shall be abolished on the date of the entry into force of this Agreement, except as provided for in Annex II.

#### Article 6

##### Fiscal duties

The provisions of Article 3 shall also apply to customs duties of a fiscal nature.

#### Article 7

##### Customs duties on exports and charges having equivalent effect

1. No customs duty on exports or charge having equivalent effect shall be introduced in trade between the Parties.

2. The Parties shall progressively abolish among them at the latest by 1 January 1997 any customs duties on exports and charges having equivalent effect.

#### Article 8

##### Quantitative restrictions on imports and measures having equivalent effect

1. No new quantitative restrictions on imports or measures having equivalent effect shall be introduced in trade between the Parties.

2. All quantitative restrictions and measures having equivalent effect on imports of products originating in the Parties shall be abolished on the date of entry into force of the Agreement, except as provided for in Annexes III/a, III/b and III/c.

#### Article 9

##### Quantitative restrictions on exports and measures having equivalent effect

1. No new quantitative restrictions on exports or measures having equivalent effect shall be introduced in trade between the Parties.

2. All quantitative restrictions on exports from the Parties and measures having equivalent effect shall be abolished on the date of the entry into force of the Agreement, except as provided for in Annexes IV/a, IV/b and IV/c.

#### Article 10

##### Information procedure on draft technical regulations

1. The Parties shall notify each other at the earliest practicable stage and in accordance with the provisions laid down in Annex V of draft technical regulations and draft amendments thereto, which they intend to issue.

2. The Joint Committee shall decide on the date for implementing the provisions in paragraph 1.

### CHAPTER II.

#### AGRICULTURAL PRODUCTS

#### Article 11

##### Scope

1. The provisions of this Chapter shall apply to agricultural products originating in the Parties to this Agreement.

2. The term "agricultural products" means for the purpose of this Agreement the products falling within Chapter 1 to 24 of the Harmonized Commodity Description and Coding System and the products listed in Annex I.

#### Article 12

##### Exchange of concessions

1. The Parties to this Agreement grant each other the concessions, specified in Protocols 4, 5 and 6 in accordance with provisions of this chapter and laid down in those Protocols.

Concessions exchanged between:

- the Czech Republic and the Slovak Republic on the one side and the Republic of Hungary on the other side are specified in Protocol 4;
- the Czech Republic and the Slovak Republic on the one side and the Republic of Poland on the other side are specified in Protocol 5;
- the Republic of Hungary and the Republic of Poland are specified in Protocol 6.

2. Taking account of:

- the role of agriculture in their economies,
- the development of trade in agricultural products between the Parties,
- the particular sensitivity of the agricultural products,
- the rules of their agricultural policies,
- the consequences of the multilateral trade negotiations under the General Agreement on Tariffs and Trade,

the Parties shall examine the possibilities of granting each other further concessions.

#### Article 13

##### Concessions and agricultural policies

1. Without prejudice to the concessions granted under Article 12, the provisions of this Chapter shall not restrict in any way the pursuance of the respective agricultural policies of the Parties or the taking of any measures under such policies, including the implementation of the results of the Uruguay Round agreements.

2. The Parties shall notify to the Joint Committee changes in their respective agricultural policies pursued or measures applied which may affect the conditions of agricultural trade among them as provided for in this Agreement. On the request of a Party prompt consultations shall be held to examine the situation.

#### Article 14

##### Specific safeguards

Notwithstanding other provisions of this Agreement and in particular Article 27, if, given the particular sensitivity of the agricultural markets, imports of products originating in a Party, which are the subject of concessions granted under this Agreement, cause serious disturbance to the markets of the other Party or Parties, the Parties concerned shall enter into consultations immediately to find an appropriate solution. Pending such solution, the Parties concerned may take measures they deem necessary.

#### Article 15

##### Sanitary and phytosanitary measures

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

### CHAPTER III.

#### GENERAL PROVISIONS

#### Article 16

##### Rules of origin and co-operation in customs administration

1. Protocol 7 lays down the rules of origin and related methods of administrative co-operation.

2. The Parties shall take appropriate measures, including regular reviews by the Joint Committee and arrangements for administrative co-operation, to ensure that the provisions of Protocol 7 and Articles 3 to 9, 12, 17 and 28 of the Agreement are effectively and harmoniously applied, and to reduce, as far as possible the formalities imposed on trade, and to achieve mutually satisfactory solutions to any difficulties arising from the operation of those provisions.

#### Article 17

##### Internal taxation

1. The Parties shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products originating in the Parties.

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

#### Article 18

##### General exceptions

This Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants; the protection of national treasures possessing artistic, historic or archaeological value; protection of intellectual property or rules relating to gold or silver or the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Parties.

#### Article 19

##### Security exceptions

Nothing in this Agreement shall prevent a Party from taking any measure which it considers necessary:

- (a) to prevent the disclosure of information contrary to its essential security interests;
- (b) for the protection of its essential security interests or for the implementation of international obligations or national policies;
  - (i) relating to the traffic in arms, ammunition and implements of war, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes, and to such traffic in other goods, materials and services as is carried on directly or indirectly for the purpose of supplying a military establishment; or
  - (ii) relating to the non proliferation of biological and chemical weapons, nuclear weapons or other nuclear explosive devices; or
  - (iii) taken in time of war or other serious international tension.

#### Article 20

##### State monopolies

1. The Parties shall adjust progressively any State monopoly of a commercial character so as to ensure that by the end of the fifth year after the entry into force of the Agreement, no discrimination regarding the conditions under which goods are procured and

marketed exists between nationals of the Parties. The Joint Committee will be informed about the measures adopted to implement this objective.

2. The provisions of this Article shall apply to any body through which the competent authorities of the Parties, in law or in fact, either directly or indirectly supervise, determine or appreciably influence imports or exports between the Parties. These provisions shall likewise apply to monopolies delegated by the State to others.

#### Article 21

##### Payments

1. Payments in freely convertible currencies relating to trade in goods between the Parties and the transfer of such payments to the territory of the State, Party to this Agreement, where the creditor resides shall be free from any restrictions.

2. The Parties shall refrain from any exchange or administrative restrictions on the grant, repayment or acceptance of short and medium term credits to trade in goods in which a resident participates.

3. Notwithstanding paragraph 2, until Article VIII of the Articles of Agreement of the IMF becomes applicable for the Parties, the Parties reserve the right to apply exchange restrictions on the grant or acceptance of short and medium term credits related to trade in goods to the extent permitted according to their status under the IMF, provided that these restrictions are applied in a non-discriminatory manner as regards the origin of the products and that they are not applied only to specific products or kind of products. The restrictions shall be of limited duration and shall be eliminated when conditions no longer justify their maintenance. The parties shall inform the Joint Committee promptly of the introduction of such measures and of any changes therein.

#### Article 22

##### Rules of competition concerning undertakings

1. The following are incompatible with the proper functioning of this Agreement in so far as they may affect trade between the Parties:

- (a) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;
- (b) abuse by one or more undertakings of a dominant position in the territories of the Parties as a whole or in a substantial part thereof.

2. The provisions of paragraph 1 shall apply to the activities of all undertakings including public undertakings and undertakings to which the Parties grant special or exclusive rights.

Undertakings entrusted with the operation of services of general economic interest or having the character of a revenue-producing monopoly, shall be subject to provisions of paragraph 1 insofar as the application of these

provisions does not obstruct the performance, in law or fact, of the particular public tasks assigned to them.

3. With regard to products referred to in Chapter II the provisions stipulated in paragraph 1 (a) shall not apply to such agreements, decisions and practices which form an integral part of a national market organization.

4. If a Party considers that a given practice is incompatible with paragraphs 1, 2 and 3 of this Article and if such practice causes or threatens to cause serious prejudice to the interest of that Party or material injury to its domestic industry, it may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 31.

#### Article 23

##### State Aid

1. Any aid granted by a State being a Party to this Agreement or through State resources in any form whatsoever which distorts or threatens to distort competition by favoring certain undertakings or the production of certain goods shall, in so far as it may affect trade between this Party and other Parties to this Agreement, be incompatible with the proper functioning of this Agreement.

2. The provisions of paragraph 1 shall not apply to products referred to in Chapter II.

3. The Joint Committee shall, within three years from the entry into force of this Agreement, adopt the criteria on the basis of which the practices contrary to paragraph 1 shall be assessed, as well as the rules for their implementation.

4. The Parties shall ensure transparency in the area of state aid, inter alia by reporting annually to the Joint Committee on the total amount and the distribution of the aid given and by providing to the other Parties, upon request, information on aid schemes and on particular individual cases of state aid.

5. If a Party considers that a particular practice, including that in agriculture:

- is incompatible with the terms of paragraph 1, and is not adequately dealt with under the implementing rules referred to in paragraph 3, or
- in the absence of such rules, and if such practice causes or threatens to cause serious prejudice to the interest of that Party or material injury to its domestic industry,

it may take appropriate measures under the conditions of and in accordance with the provisions laid down in Article 31.

Such appropriate measures may only be taken in conformity with the procedures and under the conditions laid down by the GATT and any other relevant instrument negotiated under its auspices which are applicable between the Parties concerned.

## Article 24

## Government Procurement

1. The Parties consider the liberalization of their respective government procurement markets as an objective of this Agreement.

2. The Parties shall progressively develop their respective regulations for government procurement with a view to grant suppliers of the other Parties by the end of the transitional period referred to in Article 1 of this Agreement, at the latest, access to contract award procedures on their respective government procurement markets according to the provisions of the GATT Agreement on Government Procurement of 12 April 1979, as amended by a Protocol of Amendments of 2 February 1987.

3. The Joint Committee shall examine developments related to the achievement of the objectives of this Article and may recommend practical modalities of implementing the provisions of paragraph 2 of this Article so as to ensure free access, transparency and full balance of rights and obligations.

4. During the examination referred to in paragraph 3 of this Article, the Joint Committee may consider, especially in the light of developments in this area in international relations, the possibility of extending the coverage and/or the degree of the market opening provided for in paragraph 2.

5. The Parties shall endeavor to accede to the relevant Agreements negotiated under the auspices of the GATT.

## Article 25

## Protection of intellectual property

1. The Parties shall grant and ensure protection of intellectual property rights on a non-discriminatory basis, including measures for the grant and enforcement of such rights. The protection shall be gradually improved and before the end of the fifth year after the entry into force of this Agreement, of a level corresponding to the substantive standards of the multilateral agreements which are specified in Annex VI.

2. For the purpose of this Agreement "intellectual property protection" includes in particular protection of copyright, comprising computer programs and databases, and neighboring rights, trade marks, geographical indications, industrial designs, patents, topographies of integrated circuits, as well as undisclosed information on know-how.

3. Protection of topographies of integrated circuits ensured by any Party shall be granted on reciprocal basis.

4. The Parties shall co-operate in matters of intellectual property. They shall hold, upon request of any Party, expert consultations on these matters, in particular on activities relating to the existing or to future international conventions on harmonization, administration and enforcement of intellectual property and on activities in international organizations, such as

the General Agreement on Tariffs and Trade, WIPO, as well as relations of Parties with third countries on matters concerning intellectual property.

## Article 26

## Dumping

If a Party finds that dumping within the meaning of Article VI of the GATT is taking place in trade relations governed by this Agreement, it may take appropriate measures against that practice in accordance with Article VI of the General Agreement on Tariffs and Trade and agreements related to that Article, under the conditions and in accordance with the procedure laid down in Article 31.

## Article 27

## General safeguards

Where any product is being imported in such increased quantities and under such conditions as to cause or threaten to cause:

- (a) serious injury to domestic producers of like or directly competitive products in the territory of the importing Party, or
- (b) serious disturbances in any related sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,

the Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 31.

## Article 28

## Structural adjustment

1. Exceptional measures of limited duration which derogate from the provisions of Article 3 may be taken by any of the Parties in the form of increased customs duties.

2. These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.

3. Customs duties on imports applicable in the Party concerned to products originating in the other Party introduced by these measures may not exceed 25 % ad valorem and shall maintain an element of preference for products originating in the Parties. The total value of imports of the products which are subject to these measures may not exceed 15 % of total imports of industrial products from the other Parties as defined in Chapter I., during the last year for which statistics are available.

4. These measures shall be applied for a period not exceeding five years unless a longer duration is authorized by the Joint Committee. They shall cease to apply at the latest at the expiration of the transitional period.

5. No such measures can be introduced in respect of a product if more than three years elapsed since the elimination of all duties and quantitative restrictions

or charges or measures having an equivalent effect concerning that product.

6. The Party concerned shall inform the Joint Committee of any exceptional measures it intends to take and, at the request of the other Parties, consultations shall be held in the Joint Committee on such measures and the sectors to which they apply before they are applied. When taking such measures the Party concerned shall provide the Joint Committee with a schedule for the elimination of the customs duties introduced under this Article. This schedule shall provide for a phasing out of these duties starting at the latest two years after their introduction, at equal annual rates. The Joint Committee may decide on a different schedule.

#### Article 29

##### Re-export and serious shortage

Where compliance with the provisions of Articles 7 and 9 leads to:

- (a) re-export towards a third country against which the exporting Party maintains for the product concerned quantitative export restrictions, export duties or measures or charges having equivalent effect; or
- (b) a serious shortage, or threat thereof, of a product essential to the exporting Party; and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting Party, that Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 31.

#### Article 30

##### Fulfillment of obligations

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

2. If a Party considers that the other Party has failed to fulfil an obligation under this Agreement, the Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 31.

#### Article 31

##### Procedure for the application of safeguard measures

1. Before initiating the procedure for the application of safeguard measures set out in the following paragraphs of the present Article, the Parties shall endeavor to solve any differences between them through direct consultations.

2. In the event of a Party subjecting imports of products liable to give rise to the situation referred to in Article 27 to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows, it shall inform the other Party.

3. Without prejudice to paragraph 7 of the present

Article, a Party which considers resorting to safeguard measures shall promptly notify the other Party and the Joint Committee thereof and supply all relevant information. Consultations between the Parties shall take place without delay in the Joint Committee with a view to finding a solution.

4.

- (a) As regards Articles 26, 27 and 29, the Joint Committee shall examine the case or the situation and may take any decision needed to put an end to the difficulties notified by the Party concerned. In the absence of such decision within thirty days of the matter being referred to the Joint Committee, the Party concerned may adopt the measures necessary in order to remedy the situation.
- (b) As regards Article 30, the Party concerned may take appropriate measures after the consultations have been concluded or a period of three months has elapsed from the date of notification.
- (c) As regards Article 22 and 23, the Parties concerned shall give the Joint Committee all the assistance required in order to examine the case and, where appropriate, eliminate the practice objected to. If the Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee or if the Joint Committee fails to reach an agreement within thirty working days of the matter being referred to it, the Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the practice in question.

5. The safeguard measures taken shall be notified immediately to the other Party and to the Joint Committee. They shall be restricted with regard to their extent and to their duration to what is strictly necessary in order to rectify the situation giving rise to their application and shall not be in excess of the injury caused by the practice or the difficulty in question. Priority shall be given to such measures as will least disturb the functioning of the Agreement. The measures taken by a Party against an action or an omission of another Party may only affect the trade with that Party.

6. The safeguard measures taken shall be the object of periodic consultations within the Joint Committee with a view to their relaxation as soon as possible, or abolition when conditions no longer justify their maintenance.

7. Where exceptional circumstances requiring immediate action make prior examination impossible, the Party concerned may, in the cases of Articles 26, 27 and 29, apply forthwith the provisional measures strictly necessary to remedy the situation. The measures shall be notified without delay and consultations between the Parties shall take place as soon as possible within the Joint Committee.

#### Article 32

##### Balance of payments difficulties

1. The Parties shall endeavor to avoid the imposition

of restrictive measures including measures relating to imports for balance of payments purposes.

2. Where one of the Parties is in serious balance of payments difficulties, or under imminent threat thereof, the Party concerned may, in accordance with the conditions established under the General Agreement on Tariffs and Trade, adopt restrictive measures, including measures related to imports, which shall be of limited duration and may not go beyond what is necessary to remedy the balance of payments situation. The measures shall be progressively relaxed as balance of payments conditions improve and they shall be eliminated when conditions no longer justify their maintenance. The party shall inform the other Party forthwith of their introduction and, whenever practicable, of a time schedule for their removal.

#### Article 33 Evolutionary clause

1. Where a Party considers that it would be useful in the interests of the economies of the Parties to develop and deepen the relations established by the Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the other Party. The Parties may instruct the Joint Committee to examine such a request and, where appropriate, to make recommendations, particularly with a view to opening negotiations.

2. Agreements resulting from the procedure referred to in paragraph 1 will be subject to ratification or approval by the Parties in accordance with their own procedures.

#### Article 34 The Joint Committee

1. The Parties agree to set up the Joint Committee composed of representatives of the Parties.

2. The implementation of this Agreement shall be supervised and administered by the Joint Committee.

3. For the purpose of the proper implementation of the Agreement, the Parties shall exchange information and, at the request of any Party, shall hold consultations within the Joint Committee. The Committee shall keep under review the possibility of further removal of the obstacles to trade between the Parties.

4. The Joint Committee may take decisions in the cases provided for in this Agreement. On other matters the Committee may make recommendations.

#### Article 35 Procedures of the Joint Committee

1. For the proper implementation of this Agreement the Joint Committee shall meet whenever necessary but at least once a year. Each Party may request that a meeting be held.

2. The Joint Committee shall act by common agreement.

3. If a representative in the Joint Committee of a Party to this Agreement has accepted a decision subject to the fulfillment of constitutional requirements, the decision shall enter into force, if no later date is contained therein, on the day the lifting of the reservation is notified.

4. For the purpose of this Agreement the Joint Committee shall adopt its rules of procedure which shall, inter alia, contain provisions for convening meetings and for the designation of the Chairman and his term of office.

5. The Joint Committee may decide to set up such subcommittees and working parties as it considers necessary to assist it in accomplishing its tasks.

#### Article 36 Trade relations governed by this and other Agreements

1. This Agreement shall apply to trade relations among the Czech Republic, the Republic of Poland, the Republic of Hungary and the Slovak Republic but not to the trade relations between the Czech Republic and the Slovak Republic.

2. This Agreement shall not prevent the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade to the extent that these do not negatively affect the trade regime and in particular the provisions concerning rules of origin provided for by this Agreement.

#### Article 37 Annexes and Protocols

The Annexes and the Protocols to this Agreement are an integral part of it. The Joint Committee may decide to amend the Annexes and Protocols in accordance with the provisions of paragraph 3 of the Article 35.

#### Article 38 Territorial application

This Agreement shall apply to the territories of the States Parties to the Agreement.

#### Article 39 Amendments

Amendments to this Agreement other than those referred to in paragraph 4 of Article 34 which are approved by the Joint Committee shall be submitted to the Parties to this Agreement for acceptance and shall enter into force if accepted by all the Parties. The instruments of acceptance shall be deposited with the Depository.

#### Article 40 Entry into force

1. This Agreement shall enter into force on 1 March 1993 provided that all Parties have deposited their instruments of ratification with the Depository.

2. If this Agreement has not entered into force in accordance with the provision of paragraph 1, representatives of the Parties having deposited their instruments of ratification shall meet before 30 April 1993 and may decide when the Agreement shall enter into force in relation to those Parties.

3. In relation to a Party depositing its instruments of ratification after the meeting referred to in paragraph 2, this Agreement shall enter into force on the first day of the second month following the deposit of its instrument but not before the date decided upon in accordance with paragraph 2.

4. Any Party may already at the time of signature declare that, during an initial phase it shall apply the Agreement provisionally if the Agreement cannot enter into force in relation to that Party by 1 March 1993.

#### Article 41

##### Validity and withdrawal

Each Party to this Agreement may withdraw therefrom, including from the provisional application by me-

ans of a written notification to the Depositary. The withdrawal shall take effect six months after the date on which the notification was received by the Depositary.

The Agreement remains in force for the other Parties.

#### Article 42

##### Depositary

The Government of Poland, acting as Depositary, shall notify all States that have signed this Agreement of the deposit of any instrument of ratification, the entry into force of this Agreement, any other act or notification relating to this Agreement or of its validity.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorized thereto, have signed the present Agreement.

Done at Kraków this 21st day of December 1992 in a single authentic copy in the English language which shall be deposited with the Government of Poland. The depositary shall transmit certified copies to all Parties.

For the Czech Republic  
**Vladimír Dlouhý**

For the Republic of Hungary  
**Béla Kádár**

For the Republic of Poland  
**Andrzej Arendarski**

For the Slovak Republic  
**Ľudovít Černák**



## RECORD OF UNDERSTANDINGS

1. The Parties declare their readiness to examine in the Joint Committee the possibility of extending to each other any concessions they grant or will grant to third countries with which they concluded a Free Trade Agreement or other similar agreement to which Article XXIV of the General Agreement on Tariffs and Trade applies.

2. As regards paragraph 2 of Article 4, the Parties agree that where a reduction of duties is effected by way of a suspension of duties made for a particular period of time, such reduced duties shall replace the basic duties only for the period of such suspension; and that whenever a partial suspension of duties is made, the preferential margin between the Parties will be preserved.

3. The Parties agree that Article 9 does not apply when measures covered by this Article might be required for the administration of international obligations.

4. When elaborating the criteria and rules indicated in paragraph 3 of Article 23, the Parties:

- shall aim at ensuring their greatest possible conformity with the relevant criteria and rules used under the Agreements establishing and Association

between each of the Parties of this Agreement and the European Communities;

- shall define the conditions and/or situations when temporary derogations from the provisions of paragraph 1 may be applicable;
- shall review the conditions under which actions against state aid practices may be taken.

5. Concerning paragraph 4 of Article 23 the Joint Committee shall within one year following the entry into force of this Agreement adopt the necessary rules for the implementation of transparency measures.

6. Items in Annexes to Protocols 2 and 3 and in Annex III/c marked with an asterisk (\*) will only be covered by the provisions contained therein, provided parallel treatment of these items in trade between the Parties is granted as compared to trade between Poland and the European Communities.

7. The Parties consider that an arbitration procedure could be envisaged for disputes which cannot be settled through consultations between the Parties concerned or in the Joint Committee. Such a possibility may be further examined in the Joint Committee.

**JOINT DECLARATION**

**The Czech Republic, the Republic of Hungary, the Republic of Poland and the Slovak Republic declare that in the case the Agreement cannot enter into force by 1 March 1993 they shall apply it provisionally as from that date.**

**Annex I**

List of products referred to in Articles 2 and 11:

ex 3502	Albumins, albuminates and other albumin derivatives:
ex 3502 10	- Egg albumin:
3502 10 91	--- Dried (e.g. in sheets, scales, flakes, powders)
3502 10 99	--- Other
ex 3502 90	- Other
	-- Albumins, other than egg albumin:
	--- Milk albumin (lactalbumin)
3502 90 51	--- Dried (e.g. in sheets, scales, flakes, powders)
3502 90 59	--- Other
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork
5201 00	Cotton, not carded or combed
5301	Flax, raw or processed but not spun; flax tow and waste (incl. yarn waste and gartnetted stock)
5302	True hemp ( <i>Cannabis sativa</i> ), raw or processed but not spun; tow and waste of true hemp (incl. yarn waste and gartnetted stock)

**Annex II**  
**(referred to in paragraph 2 of Article 5)**

The Republic of Hungary shall abolish on its imports from the Czech Republic, the Slovak Republic and the Republic of Poland the following charges having an effect equivalent to customs duties according to the timetable specified below:

	1. 1. 1995	1. 1. 1996	1. 1. 1997
1 % licensing fee	1 %	-	-
2 % customs clearance fee	-	1 %	1 %
3 % statistical fee	1 %	1 %	1 %

**Annex III/a**  
**(referred to in paragraph 2 of Article 8)**

The Czech Republic and the Slovak Republic shall abolish, at the latest by the end of the transitional period, quantitative restrictions on imports and measures having an equivalent effect thereto on products originating in the Republic of Hungary and in the Republic of Poland listed below.

Heading No.	HS Code	Description of products
2612		Uranium or thorium ores and concentrates
2844		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds;
	2844 10	- Natural uranium and its compounds; alloys, dispersions (including cerets), ceramic products and mix - tures containing natural uranium or natural uranium compounds
	2844 20	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cerets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products
2701		Coal, <sup>1)</sup> briquettes, ovoids and similar solid fuels manufactured from coal
	ex 2701 00	- Coal suitable for coking - Coal for the production of energy
4707		Waste and scrap of paper or paper - board
7204		Ferrous waste and scrap; remelting scrap ingots of iron or steel

<sup>1)</sup> The Czech Republic and the Slovak Republic shall enter into consultations with the Republic of Poland at the latest by the end of June 1993.

The purpose of such consultations shall be to allocate an appropriate share for coal originating in the Republic of Poland in the total imports of coal of the Czech Republic and the Slovak Republic. The Czech Republic and the Slovak Republic shall not require any additional concessions from the Republic of Poland.

**Annex III/b**  
**(referred to in paragraph 2 of Article 8)**

1. Quantitative restrictions on imports into the Republic of Hungary and measures having an equivalent effect thereto on products listed below and originating in the Czech Republic and the Slovak Republic and in the Republic of Poland shall be progressively abolished between 1 January 1995 and 31 December 2000.

The products are listed according to the Hungarian Foreign Trade Classification System. Hungary undertakes to express these items the soonest possible in terms of its customs tariff nomenclature.

Hungarian Code List of import products (KTJ)	Description of products
13-71	Crushed stone
16-0	Semi-finished and finished buildings (of industrial, agricultural, transport, commercial, storing, administration, cultural, social, residential accomodation type, floating and other buildings as well as the associated construction activities)
16-50-097	Activities associated with reinforced concrete building elements
16-84-097	Activities associated with light-weight structure buildings
29-31-100	Cutlery of precious metal
29-32-100	Cutlery, tablewear and dishes made of metal (valid currency coins may not be imported)
29-71-1	Coins, plaquettes and badges made of metal (valid currency coins may not be imported)
41-32-009	Carwreck and parts removed from such wrecks
41-32-010	Renewed car wreck
41-32-110	Carburettor cars, new
41-32-210	Diesel cars, new
41-32-220	Diesel cars, used
41-32-410	Electric cars, new
41-32-420	Electric cars, used
41-32-800	Automotive caravans
41-32-900	Other caravans, watercraft and watercrossing equipment
42-32-120	Carburettor cars, used
44-12-100	General LB, CB telephone sets
44-12-200	Special telephone sets
44-12-300	Coin-type telephone sets
44-12-400	Series telephone sets
44-12-800	Other machines for automating the operation of telephone sets
44-13-310	Private branch exchange with automatic switching
44-13-320	Telephone exchange with automatic switching
44-13-330	Rural exchange
44-13-500	Electronic telephone exchange
44-13-900	Other telephone exchange
44-14-230	Telecommunications equipment, coaxial
44-14-290	Other carrier frequency equipment
44-14-900	Other telecommunications equipment
44-21-100	Broadcasting radio transmitter for short and medium waves
44-21-200	VHF transmitter
44-21-300	TV transmitter
44-21-400	Relaying equipment
44-23-900	Other transceiver equipment
44-24-100	UHF equipment, narrow band
44-24-200	UHF equipment, middle band
44-24-300	UHF equipment, broad band
44-24-900	Other microwave equipment
44-29-000	Other wireless telecommunication equipment and devices
44-32-100	Sound transmission studio equipment
46-79-000	Other business equipment
53-12	Alkaloids
53-30-001	Ready-packed pharmaceuticals, human except for serobacteriological preparations

Hungarian Code List of import products (KTJ)	Description of products
53-61-000	Dental pharmaceuticals
53-81-000	Ready packed human food preparations
ex57-19	MDI
57-41-000	Foam material, thermoplastic
57-42-000	Foam material, thermosetting
57-43-900	Other foam material
57-91-000	Sectional fibre produced by splitting
58-10-000	Soaking and rinsing agents
58-2	Detergent and dishwashing agent
66-63	Stamps
68-1	Footwear made of leather and leather substitutes
68-2	Slippers
68-3	Rubber footwear
68-4	Plastic footwear
69-3	Jewellery, costume jewellery fancy leather goods and smokers accessories
69-94	Art objects, collections, antiques
69-95	products of folk art and applied arts
69-99-250	Auxiliaries (props) of entertainment
69-99-252	Components and electric parts for automatic gambling machines
73-23-000	Cotton bedcloth fabrics
73-24-000	Cotton household fabrics
73-25-000	Decorative household textiles of cotton
73-29-000	Other cotton fabrics
73-33-000	Linen bedcloth fabrics
73-34-000	Linen household products
73-35-000	Decorative linen products
73-39-000	Other linen fabrics
73-44-000	Hemp household products
73-46-000	Hemp fabrics
73-5	Other finished bast fabrics
73-64-000	Wool blanket fabrics
73-65-000	Decorative textiles made of wool
73-66-000	Finished wool and wool type carpets
73-75-000	Decorative textiles made of silk
73-79-000	Other silk fabrics
73-91-100	Non-woven textiles
73-91-300	Non-woven household textiles
73-91-400	Non-woven decorative textiles
73-91-500	Non-woven blanket materials
73-91-600	Non-woven carpets
73-91-900	Other non-woven textiles
73-92-100	Impregnated laminated fabrics
73-93-000	Quilted cloth
73-96-000	Thin slit fabrics
73-98-000	Other various textiles
73-99-000	Other finished textiles
74-12-000	Knitting yarn
74-53-100	Curtain made of cotton
74-53-200	Curtain, synthetic
74-53-900	Curtain made of other materials
75-90-000	Other various products from textile industry
76-11	Men's undergarment, of material made by weaving technology
76-12	Ladies undergarment of material made by weaving technology
76-13	Boy's undergarment of material made by weaving technology
76-14	Girl's undergarment of material made by weaving technology
76-21	Men's undergarment of knitted material
76-22	Ladies undergarment of knitted material
76-23	Boy's undergarment of knitted material
76-24	Girl's undergarment of knitted material

Hungarian Code List of import products (KTJ)	Description of products
76-31	Men's undergarment of material made by other technologies
76-32	Ladies undergarment of material made by other technologies
76-80	Semi-finished undergarment products
77-11	Men's overgarment, of material made by weaving technology
77-12	Ladies overgarment of material made by weaving technology
77-13	Boy's overgarment of material made by weaving technology
77-14	Girl's overgarment of material made by weaving technology
77-16-000	Work clothes
77-17-000	Overgarment for uniform, woven
77-21	Men's overgarment of material made by knitting technology
77-22	Ladies overgarment of material made by knitting technology
77-23	Boy's overgarment of material made by knitting technology
77-24	Girl's overgarment of material made by knitting technology
77-3	Overgarment made of leather and fur leather
77-41	Men's overgarment of material made by other technologies
77-42	Ladies overgarment of material made by other technologies
77-43	Boy's overgarment of material made by other technologies
77-44	Girl's overgarment of material made by other technologies
77-80-000	Semi-finished overgarment
78-1	Ready - made bedcloth
78-2	Ready - made household and decorative textile products
78-3	Fashion goods and accessories
78-50-200	Ladies tights
78-52	Men's socks
78-53	Ladies stockings
78-54	Ladies socks
78-8	Tents, tarpaulin
78-9	Other various clothing and ready-made products (including used garments)

2. From the entry into force of the Agreement the Republic of Hungary shall open the following annual ceilings for products originating in the Republic of Poland:

- jewellery, precious metal objects	250.000 USD
- detergents and other household chemicals	500.000 USD
- footwear	2.000.000 USD
- overgarments	3.000.000 USD
- new passenger cars	3.000 pcs
- undergarments	2.000.000 USD
- textile sold by meter	2.000.000 USD
- other industrial products	4.000.000 USD

3. From the entry into force of the Agreement the Republic of Hungary shall open the following ceilings for products originating in the Czech Republic and the Slovak Republic:

- detergents and other household chemicals	1.000.000 USD
- overgarments	3.000.000 USD
- undergarments	2.000.000 USD
- footwear	3.000.000 USD
- textile sold by meter	4.000.000 USD
- other industrial products	4.000.000 USD
- new passenger cars	3.000 pcs.

4. The ceilings specified in paragraphs 2 and 3 above shall be applied until elimination by the Republic of Hungary of the quantitative restrictions on the products in question. Starting in 1994 and annually thereafter the Republic of Hungary shall review the utilization of the ceilings and shall consider, inter alia, in the light of reviews the possibilities to increase the ceilings.



**Annex III/c**  
**(referred to in paragraph 2 of Article 8)**

1. The Republic of Poland shall abolish, at the latest by 1 January 2002, prohibition of imports of automobiles and chassis and bodies thereof, which are enumerated below, of 10 years or older (calculated from the year following the year of production) or the date of production of which cannot be determined.

Heading No.	HS/CN Code	Description of products
8703		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.
		- Other vehicles, with spark - ignition internal combustion reciprocating piston engine:
	ex 8703 21	-- Of a cylinder capacity not exceeding 1,000 cc:
	90	--- Used
	ex 8703 22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	90	--- Used
	ex 8703 23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:
	90	--- Used
	ex 8703 24	-- Of a cylinder capacity exceeding 3,000 cc:
	90	--- Used
		- Other vehicles, with compression - ignition internal combustion piston engine (diesel or semi-diesel):
	ex 8703 31	-- Of a cylinder capacity not exceeding 1,500 cc:
	90	--- Used
	ex 8703 32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:
	90	--- Used
	ex 8703 33	-- Of a cylinder capacity exceeding 2,500 cc:
	90	--- Used
8706		Chassis fitted with engines, for the motor vehicles of heading Nos. 87.01 to 87.05.
	ex 8706 00	
	ex 11	- Chassis for automobiles of heading No.87.04
	ex 19	- Chassis for automobiles of heading No 87.03
		- Other:
	91	-- For vehicles of heading No. 8703
	ex 99	-- Chassis for automobiles of heading No. 87.04.
8707		Bodies (including cabs), for the motor vehicles of heading Nos. 87.01 to 87.05.
	ex 8707 10	- For the vehicles of heading No. 87.03:
	90	-- For other purposes than industrial assembly

2. The Republic of Poland shall abolish, at the latest by 1 January 2002, prohibition of imports of motor vehicles for the transport of goods and chassis and bodies thereof, which are enumerated below, of 6 years or older (calculated from the year following the year of production) or the date of production of which cannot be determined.

Heading No.	HS/CN Code	Description of products
8701		Tractors (other than tractors of heading No. 8709).
	ex 8701 20	- Road tractors for semi - trailers:
	90*)	-- Used
8702		Motor vehicles for the transport of ten or more persons, including the driver.
	ex 8702 10	- With compression - ignition internal combustion piston engine (diesel or semi-diesel):
		-- Of a cylinder capacity exceeding 2,500 cc:
	19*)	--- Used
		-- Of a cylinder capacity not exceeding 2,500 cc:
	99*)	--- Used

Heading No.	HS/CN Code	Description of products
8704	ex 8702 90	- Other
		-- With spark - ignition internal combustion piston engine:
		--- Of a cylinder capacity exceeding 2,800 cc:
	19*)	---- Used
		--- Of a cylinder capacity exceeding 2,800 cc:
	39*)	---- Used
	90*)	-- With other engines
		Motor vehicles for the transport of goods.
	8704 10	- Dumpers designed for off - highway use
		- Other, with compression - ignition internal combustion piston engine (diesel or semi - diesel):
	ex 8704 21	-- of a gross vehicle weight not exceeding 5 tones:
	10	--- Specially designed for the transport of highly radioactive materials
		--- Other:
	39	---- With engines of a cylinder capacity exceeding 2,500 cc:
		----- Used
	99	---- With engines of a cylinder capacity not exceeding 2,500 cc:
		----- Used
	ex 8704 22	-- of a gross vehicle weight exceeding 5 tones but not exceeding 20 tones:
	10	--- Specially designed for the transport of highly radioactive materials
		--- Other:
99	---- Used	
ex 8704 23	-- of a gross vehicle weight exceeding 20 tones:	
10	--- Specially designed for the transport of highly radioactive materials	
	--- Other:	
99	---- Used	
ex 8704 31	- Other, with spark - ignition internal combustion piston engine:	
10	-- of a gross vehicle weight not exceeding 5 tones:	
	--- Specially designed for transport of highly radioactive materials	
	--- Other:	
39	---- With engines of a cylinder capacity exceeding 2,800 cc:	
	----- Used	
99	---- With engines of a cylinder capacity not exceeding 2,800 cc:	
	----- Used	
ex 8704 32	-- of a gross vehicle weight exceeding 5 tones:	
10	--- Specially designed for the transport of highly radioactive materials	
	--- Other:	
99	---- Used	
8705	8704 90	- Other
		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete - mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).
8705 10*)		- Crane lorries
8705 20*)		- Mobile drilling derricks
8705 30*)		- Fire fighting vehicles
8705 40*)		- Concrete - mixer lorries
8705 90		- Other
10*)		-- Breakdown lorries
30*)		-- Concrete - pumping vehicles
90*)		-- Other
8706		Chassis fitted with engines, for the motor vehicles of heading Nos. 87.01.to 87.05.
ex 8706 00		
ex 11		- Chassis for vehicles of heading No. 87.04
8707		Bodies (including cabs), for the motor vehicles of heading Nos. 87.01 to 87.05
ex 8707 90		- Other:
ex 90		-- Other than for the industrial assembly of specified tractors and other vehicles:
		--- Bodies (including cabs) of vehicles of heading No. 87.04

3. The Republic of Poland shall abolish, at the latest by 1 January 2002, prohibition of imports of twostroke engines for automobiles and automobiles with such engines as specified below.

Heading No.	HS/CN Code	Description of products
8407		Spark – ignition reciprocating or rotary internal combustion piston engines. - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:
	8407 33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc
	ex 8407 34	-- Of a cylinder capacity exceeding 1,000 cc:
	10	--- For the industrial assembly of: pedestrian – controlled tractors of subheading 87.01 10; motor vehicles of heading No. 87.03; motor vehicles of heading No. 87.04. with an engine of a cylinder capacity of less than 2,800 cc; motor vehicles of heading No. 87.05
		--- Other:
	30	---- Used
8703		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars. - Other vehicles, with spark – ignition internal combustion reciprocating piston engine:
	8703 21	-- Of a cylinder capacity not exceeding 1,000 cc
	8703 22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
	8703 23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc
	8703 24	-- Of a cylinder capacity exceeding 3,000 cc
8706		Chassis fitted with engines for the motor vehicles of heading Nos. 87.01 to 87.05.

4. The Republic of Poland shall abolish, at the latest by 1 January 1997, quantitative restrictions on imports of the products listed below:

Heading No.	HS/CN Code	Description of products
2709 2710		Petroleum oils and oils obtained from bituminous minerals, crude. 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.
	ex 2710 00	- Light oils:
	11*)	-- For undergoing a specific process
	15*)	-- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710.00.11
		-- For other purposes:
		--- Special spirits:
	21*)	---- White spirit
	25*)	---- Other
		--- Other:
		---- Motor spirit:
	31	----- Aviation spirit
		----- Other, with a lead content:
	33	----- Not exceeding 0.013 g per liter
	35	----- Exceeding 0.013 g per liter
	37	----- Spirit type jet fuel
	39	----- Other light oils
		- Medium oils
	41*)	-- For undergoing a specific process
	45*)	-- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710.00.41
		-- For other purposes:
		--- Kerosene:
	51	---- Jet fuel

Heading No.	HS/CN Code	Description of products
2711	55 59 61*) 65*) 69 79*)	---- Other --- Other - Heavy oils: -- Gas oils: --- For undergoing a specific process --- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710.00.61 --- For other purposes -- Fuel oils: --- For other purposes Petroleum gases and other gaseous hydrocarbons

**Annex IV/a**  
**(referred to in paragraph 2 of Article 9)**

1. The Czech Republic and the Slovak Republic shall abolish, by 1 January 1997, quantitative restrictions on exports and any measures having equivalent effect on the products listed below.<sup>1)</sup>

Heading No.	HS Code	Description of products
2505		Natural sands of all kinds, whether or not coloured other than metal-bearing sands of Chapter 26:
2517	2507 00	Kaolin and other kaolinic clays, whether or not calcined:
	2517 10	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:
2523		- 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:
	2523 21	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
	2523 29	- Portland cement:
	2523 90	-- White cement, whether or not artificially coloured
2620		-- Other
	2620 11	- Other hydraulic cements:
	2620 20	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds:
	2620 30	- Containing mainly zinc:
	2620 40	-- Hard zinc spelter
2701		- Containing mainly lead
ex 2701		- Containing mainly copper
2702		- Containing mainly aluminium
2704		Coal; briquettes, ovoids and similar solid fuels manufactured from coal:
2710		- Coal suitable for coking
		- Coal for the production of energy
2716		Lignite, whether or not agglomerated, excluding jet
3002		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:
	ex 2710 00	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:
		- Motor spirits
		- Diesel oil
		- Light heating oils
		- Heavy heating oils
		Electrical energy
	3002 10	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.
	3002 90	- Antisera and other blood fractions:
		- Other:

<sup>1)</sup> The licenses are intended for monitoring exports. Any restrictions on grounds of difficulties in the Czech Republic and the Slovak Republic market for the listed product shall be introduced by an ad hoc decision of the Czech Republic and the Slovak Republic, of which the Parties to this Agreement shall be informed immediately.

Heading No.	HS Code	Description of products
3003		Medicaments (excluding goods of heading Nos 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:
3004		Medicaments (excluding goods of heading Nos 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:
3102	3102 40	Mineral or chemical fertilizers, nitrogenous: - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances:
4101	4101 10  4101 21 4101 22 4101 29 4101 30	Raw hides and skins of bovine or equine animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split: - Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved: - Other hides and skins of bovine animals, fresh or wet-salted: -- Whole -- Butts and bends -- Other - Other hides and skins of bovine animals, otherwise preserved:
4102		Raw skins of sheep or lambs (fresh or salted, dried limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter:
4103	4103 90	Other raw hides and skins (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter: - Other
4401	4401 10 4401 21 4401 22	Fuel wood, in logs, in billets, in twigs, in faggot or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms: - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms - Wood in chips or particles: -- Coniferous -- Non-coniferous
4403	4403 20 4403 91 4403 92 4403 99	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared: - Other, coniferous - Other -- Of oak ( <i>Quercus</i> spp.) -- Of beech ( <i>Fagus</i> spp.) -- Other:
4406 4407	4407 10 4407 91 4407 92 4407 99	Railway or tramway sleepers (cross-ties) of wood: Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm: - Coniferous: - Other -- Of oak ( <i>Quercus</i> spp.): -- Of beech ( <i>Fagus</i> spp.): -- Other:
4703	4703 21 4703 29	Chemical wood pulp, soda or sulphate, other than dissolving grades: - Semi-bleached or bleached: -- Coniferous -- Non-coniferous
4704	4704 21 4704 29	Chemical wood pulp, sulphate, other than dissolving grades: -- Coniferous -- Non-coniferous
7106		Silver (including silver plated with gold or platinum), inwrought or in semi-manufactured forms or in powder form:

Heading No.	HS Code	Description of products
7108		Gold (including gold plated with platinum) unrough or in semi-manufactured forms or in powder form:
7201		Pig iron and spiegeleisen in pigs, blocks or other primary forms:
7204		Ferrous waste and scrap; remelting scrap ingots of iron or steel:
7206		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 7203):
7207		Semi-finished products of iron or non-alloy steel:
7208		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:
7209		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated:
7210		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:
7211		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:
7212		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:
7213		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:
7214		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:
7215		Other bars and rods of iron or non-alloy steel:
7216		Angles, shapes and sections of iron or non-alloy steel:
7218		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:
7219		Flat-rolled products of stainless steel, of a width of 600 mm or more:
7220		Flat-rolled products of stainless steel, of a width of less than 600 mm:
7221		Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel (ECSC):
7222		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:
7223		Wire of stainless steel:
7224		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:
7225		Flat-rolled products of other alloy steel, of a width of 600 mm or more:
7226		Flat-rolled products of other alloy steel, of a width of less than 600 mm:
7227		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:
7228		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:
7229		Wire of other alloy steel
7301		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:
7302		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for joining or fixing rails:
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 internal and external 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:
9201		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:
9202		Other string musical instruments (for example guitars, violins, harps):
9204		Accordions and similar instruments; mouth organs:
9205		Other wind musical instruments (for example, clarinets, trumpets, bagpipes):
9705		Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest
9706		Antiques of an age exceeding fifty years

## 2. Products for which the abolition of export restrictions does not apply.

Heading No.	HS Code	Description of products
7404		Copper waste and scrap
7602		Aluminium waste and scrap
7802		Lead waste and scrap
7902		Zinc waste and scrap



**Annex IV/b**  
**(referred to in paragraph 2 of Article 9)**

1. The Republic of Hungary shall abolish, by 1 January 1997, quantitative restrictions on exports and any measures having equivalent effect on the products listed below.

Hungarian Code List of Export Products (KTJ)	Description of products
11-2	Crude oil
11-3	Natural gas
12	Ore mining products
13-31-000	Raw phosphate, 39 %
14-10-000	Electric energy
17-51	Branded porcelain
21-14	Pig iron
21-3	Ferrous casting
22-93-000	Ferrous grindings
23-1	Copper products
23-2	Zinc products
23-3	Nickel products
23-4	Lead products
23-5	Tin products
23-6	Other non - ferrous metals
23-7	Rare metals and earth metals
ex24-22-100	Remelted alloyed aluminum block
24-23-200	Aluminum grits
24-23-300	Aluminum wire cut to size
29-32-100	Cutlery, tableware and dishes made of precious metal
29-71-130	Coins
41-6	Airborne vehicle
55-11-400	Propane-butane gas (Liquefied petroleum gas)
55-13-001	Aromatic-free low octane petrol for industrial processing
55-13-110	Normal petrol
55-13-120	Super petrol
55-13-130	Extra super petrol
55-13-180	Aircraft petrol
55-13-300	Virgin naphtha
55-13-400	Pyro-petrol
55-14-200	Jet fuel
55-15-000	Diesel fuel
55-22-000	Fuel oil
56-13-000	Recycled rubber
66-63	Stamps
69-31	Jewellery
69-32-000	Costume jewellery
69-33-100	Fancy goods made of precious metal
69-94	Art objects, collections, antiques

2. Products to which the prohibition and abolition of export restrictions do not apply:

Hungarian Code List of Export Products (KTJ)	Description of products
18-99-000	Waste of glass industry
21-9	Wastes and by-products of ferrous metallurgy
24-21-900	Unalloyed aluminum waste
24-22-900	Alloyed aluminium waste

Hungarian Code List of Export Products (KTJ)	Description of products
24-31-900	Unalloyed magnesium waste
24-32-900	Alloyed magnesium waste
51-99-000	Waste, suitable for recycling as a secondary raw material of anorganic chemical substance content
56-19-000	Wastes from rubber industry
57-29-000	Wastes from primary plastics production
57-98-000	Wastes from chemical fibre production
57-99-000	Wastes from plastics processing

**Annex IV/c**  
**(referred to in paragraph 2 of Article 9)**

1. The Republic of Poland shall abolish, by 1 January 1997, the quantitative restrictions on exports and any measures having equivalent effect on the products listed below:

Heading No.	HS Code	Description of products
2701 2704  2710		Coal; briquettes, ovoids and similar solid fuels manufactured from coal. Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon. 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.

2. Products for which the abolition of export restrictions does not apply:

Heading No.	HS Code	Description of products
7404 7503 7602 7802 7902 8002		Copper waste and scrap. Nickel waste and scrap. Aluminum waste and scrap. Lead waste and scrap. Zinc waste and scrap. Tin waste and scrap.

**Annex V**  
**(referred to in paragraph 1 of Article 10)**

**Procedure for the notification of draft technical regulations**

Article 1

For the purpose of this procedure the following meanings shall apply:

- (a) "Technical specification": a specification contained in a document which lays down the characteristic required of a product such as level of quality, performance, safety or dimensions, including the requirements applicable to the product as regards terminology, symbols, testing and test methods, packaging, marking or labelling;
- (b) "Technical regulations": technical specifications, including the relevant administrative provisions, the observance of which is compulsory, de jure or de facto, in the case of marketing or use in a Party or in a major part of it, except those laid down by local authorities;
- (c) "Draft technical regulation": the text of a technical specification including administrative provisions, formulated with the aim of enacting it or of ultimately having it enacted as a technical regulation, the text being in a stage of preparation at which substantial amendments can still be made;
- (d) "Products": all goods covered by this Agreement.

Article 2

1. The notification shall:
  - (a) include the full text of the draft technical regulations both in the original language and in a full translation or a summary into English;
  - (b) indicate whether the draft technical regulation is identical with a technical specification in the subject matter concerned, worked out by an international or regional body, or whether it deviates from such specifications; when deviating from such specifications the reasons for the deviations shall be given;
  - (c) state the name and address of the national authority competent to give further information on the regulation;
  - (d) include the envisaged date of entry into force.
2. Where a draft technical regulation merely transposes the full text of an international or European standard, information regarding the relevant standard shall suffice.

Article 3

Each Party may ask for further information on a draft technical regulation notified in accordance with this procedure.

Article 4

1. The Parties may make comments upon the communicated draft technical regulations.
2. The Parties shall exchange information on their Enquiry Points.

Article 5

The time-limit for comments on notifications shall be three months from the date of receipt by the Parties of the text of the draft regulation. During this period the draft technical regulation may not be adopted.

Article 6

An additional notification shall indicate to what extent it has been possible to take account of any comments received from the Parties, any change of substance made as compared with the notified draft, as well as the date of entry into force of the regulation.

Article 7

The standstill period of three months shall however not apply when for urgent reasons relating to the protection of public health or safety, the protection of health and life of animals or plants, the competent authorities are obliged to prepare technical regulations in a very short period of time in order to enact or introduce them immediately without any consultations being possible. The reasons which warrant the urgency of the measures taken shall be given.

Article 8

The Parties shall, within the framework of this Agreement, hold regular consultations to ensure satisfactory functioning of the procedure.

**Annex VI**  
**(referred to in paragraph 1 of Article 25)**

**On Intellectual Property**

The multilateral Agreements mentioned in paragraph 1 of Article 25 are the following:

- Paris Convention of 20 March 1883 for the Protection of Industrial Property (Stockholm Act, 1967);
- Berne Convention of 9 September 1886 for the Protection of Literary and Artistic Works (Paris Act, 1971);
- International Convention of 26 October 1961 for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations (Rome Convention);
- European Patent Convention of 5 October 1973.

**PROTOCOL 1**  
**(referred to in paragraph 2 of Article 3)**

**ABOLITION OF CUSTOMS DUTIES BETWEEN THE CZECH REPUBLIC AND THE SLOVAK REPUBLIC  
ON THE ONE SIDE AND THE REPUBLIC OF HUNGARY ON THE OTHER SIDE**

1. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Hungary listed in Annex A to this Protocol shall be abolished on the date of entry into force of the Agreement.

2. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Hungary listed in Annex B to this Protocol shall be progressively reduced in accordance with the following timetable:

- |                      |   |
|----------------------|---|
| - on January 1, 1995 | to 90 % of the basic duty,                |
| - on January 1, 1996 | to 75 % of the basic duty,                |
| - on January 1, 1997 | to 60 % of the basic duty,                |
| - on January 1, 1998 | to 45 % of the basic duty,                |
| - on January 1, 1999 | to 30 % of the basic duty,                |
| - on January 1, 2000 | to 15 % of the basic duty,                |
| - on January 1, 2001 | the remaining duties shall be eliminated. |

3. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Hungary not listed in Annexes A and B to this Protocol shall be progressively reduced in accordance with the following timetable:

- |                      |   |
|----------------------|---|
| - on January 1, 1995 | to two-thirds of the basic duty,          |
| - on January 1, 1996 | to one-third of the basic duty,           |
| - on January 1, 1997 | the remaining duties shall be eliminated. |

4. Customs duties on imports applicable in the Republic of Hungary to products originating in the Czech Republic and the Slovak Republic listed in Annex C to this Protocol shall be abolished on the date of entry into force of the Agreement.

5. Customs duties on imports applicable in the Republic of Hungary to products originating in the Czech Republic and the Slovak Republic listed in Annex D to this Protocol shall be progressively reduced in accordance with the following timetable:

- |                      |   |
|----------------------|---|
| - on January 1, 1995 | to 90 % of the basic duty,                |
| - on January 1, 1996 | to 75 % of the basic duty,                |
| - on January 1, 1997 | to 60 % of the basic duty,                |
| - on January 1, 1998 | to 45 % of the basic duty,                |
| - on January 1, 1999 | to 30 % of the basic duty,                |
| - on January 1, 2000 | to 15 % of the basic duty,                |
| - on January 1, 2001 | the remaining duties shall be eliminated. |

6. Customs duties on imports applicable in the Republic of Hungary to products originating in the Czech Republic and the Slovak Republic not listed in Annexes C and D to this Protocol shall be progressively reduced in accordance with the following timetable:

- |                      |   |
|----------------------|---|
| - on January 1, 1995 | to two-thirds of the basic duty,          |
| - on January 1, 1996 | to one-third of the basic duty,           |
| - on January 1, 1997 | the remaining duties shall be eliminated. |

## Annex A to Protocol 1

## (HS CODE)

250100	283329	291469	300450	340119	390490
250510	283330	291470	300490	340120	390710
251321	283410	291532	300590	340211	390720
251990	283422	291540	300610	340212	390740
252010	283620	291612	300620	340213	390760
252020	283640	291712	300630	340219	391211
252210	283660	291714	300650	340220	391212
252220	283691	293221	300660	340290	391220
252230	283692	293420	310100	340311	391290
270300	283711	293500	320110	340391	391390
270710	283719	293610	320120	340399	392072
270720	283800	293621	320130	340530	392073
270730	283919	293622	320190	340540	392091
270740	283920	293623	320210	340590	400130
270750	284020	293624	320290	350110	400510
270760	284110	293625	320412	350190	400520
270791	284120	293626	320413	350210	400591
271112	284130	293627	320710	350290	400610
271113	284140	293628	320730	360300	400690
271114	284150	293629	320990	360410	400700
271119	284170	293690	321210	360610	400950
271220	284190	293710	321410	360690	401099
271290	284329	293721	321490	370110	401130
271390	284410	293722	321590	370120	401140
280300	284430	293729	330111	370130	401150
280480	284610	293791	330112	370210	401310
280620	284690	293792	330113	370231	401320
281119	284920	293799	330114	370232	401490
281122	285000	293810	330119	370239	401511
281290	285100	293890	330121	370241	401519
281610	290321	293921	330122	370242	401590
281620	290517	293929	330123	370243	401610
281630	290522	293930	330124	370244	410410
281820	290529	293970	330125	370251	410421
281830	290611	294110	330126	370252	410422
282200	290612	294120	330129	370253	410429
282410	290614	294130	330130	370254	410431
282420	290619	294140	330190	370255	410439
282490	290621	294150	330210	370256	410511
282510	290629	294190	330290	370291	410512
282520	290712	294200	330300	370292	410519
282540	290713	300110	330410	370293	410520
282550	290714	300120	330420	370294	410611
282560	290719	300190	330430	370295	410612
282570	290721	300210	330491	370400	410619
282611	290890	300290	330499	370510	410620
282612	290943	300310	330510	370520	410710
282690	291100	300320	330520	370590	410790
282737	291212	300331	330530	380190	410800
282911	291229	300339	330590	380300	410900
283020	291249	300340	330610	380400	420310
283030	291421	300390	330690	380700	420321
283190	291423	300410	330710	380890	420330
283210	291429	300420	330720	380992	420340
283220	291430	300431	330730	381220	420400
283230	291441	300432	330741	381600	420690
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430213	640211	720390	820820	843691	846791
430219	640311	720450	820830	843699	846792
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430230	650100	720529	820890	843820	847030
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440420	670411	750522	821300	844010	847310
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440799	670490	750711	831130	844120	847619
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440820	680421	750720	840130	844140	847790
440890	680422	760692	840140	844180	847810
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441600	680430	761300	840590	844210	847990
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450190	680530	761490	840619	844230	848079
450200	680610	780110	840690	844240	848390
450310	680620	780191	841111	844250	848410
450390	680690	780199	841112	844329	848490
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500400	700210	810199	841620	844811	850990
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510720	700232	810293	841850	844839	851690
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530110	710231	810990	842121	845090	852311
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560121	710410	811300	842199	845620	852410
560122	710692	820120	842220	845630	852421
560129	710813	820160	842230	845690	852422
560490	711019	820190	842240	845939	852423
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591000	711039	820220	842390	846039	852530
591110	711049	820231	843020	846120	852610
591120	711100	820232	843142	846130	852691
610341	711590	820240	843230	846190	852711
611110	711610	820291	843240	846320	852719
611693	711620	820299	843280	846330	852721
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621490	720130	820530	843420	846719	852739
621600	720140	820600	843490	846781	852790
630531 <sup>1)</sup>	720310	820810	843590	846789	852910

<sup>1)</sup> Ex of 630531 10.



852990	870290	871680	900691	902990	920910
853310	870310	871690	900699	903010	920920
853321	870410	880110	900711	903020	920993
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853331	870422	880211	900721	903140	920999
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853340	870431	880220	900791	903190	930310
853390	870432	880230	900792	903210	930390
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853990	870510	880250	900820	903281	930521
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854020	870530	880320	900840	910111	930590
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854081	870600	880400	900922	910121	930700
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854099	870810	890110	901110	910199	940320
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854129	870831	890190	901190	910219	940370
854130	870839	890200	901210	910221	940380
854140	870840	890310	901290	910229	940390
854150	870850	890391	901320	910291	940510
854160	870860	890392	901380	910299	940520
854190	870870	890399	901390	910310	940550
854310	870880	890400	901410	910390	950621
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854390	870893	890590	901520	910519	950720
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860290	870919	890800	901590	910599	960310
860310	870990	900110	901720	910700	960340
860390	871000	900120	901790	910811	960400
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860500	871120	900140	902111	910819	960820
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860620	871140	900190	902121	910891	960839
860630	871150	900311	902129	910899	960840
860691	871190	900319	902130	910911	960850
860692	871200	900390	902140	910919	960860
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860712	871420	900510	902580	911090	960920
860719	871491	900580	902590	911110	960990
860721	871492	900590	902610	911120	961100
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## Annex B to Protocol 1

## (HS CODE)

271000	480240	520613	521041	550340	610432
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283522	480253	520622	521051	560300	610441
283523	480441	520623	521052	560500	610442
283525	480442	520624	521059	560741	610443
283526	480449	520631	521111	560749	610444
283529	480451	520632	521112	560750	610449
283531	480452	520633	521119	560790	610451
283720	480459	520634	521121	570232	610452
284910	480521	520641	521122	570242	610453
290211	480522	520642	521129	570252	610459
290260	480523	520643	521131	570292	610461
290314	480529	520644	521132	570310	610462
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291522	480580	520819	521143	570500	610520
291531	480620	520821	521149	580620	610590
291533	480710	520822	521151	580632	610610
291534	480810	520823	521152	580639	610620
291611	480920	520829	521159	580640	610690
291814	481110	520831	521211	580710	610711
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310290	481920	520842	521221	591190	610729
310520	481930	520843	521222	610110	610791
310559	481940	520849	521223	610120	610792
310560	481950	520851	521224	610130	610799
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391590	520513	520939	540249	610329	610910
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392062	520515	520942	540252	610332	611010
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401091	520522	520949	540261	610339	611030
401110	520523	520951	540262	610342	611090
401120	520524	520952	540269	610343	611120
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401220	520532	521011	540332	610411	611190
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441810	520534	521019	540410	610413	611212
441820	520541	521021	540500	610419	611219
441890	520542	521022	540610	610421	611220
470710	520543	521029	540620	610422	611231
470720	520544	521031	550120	610423	611239
470730	520611	521032	550200	610429	611241
470790	520612	521039	550320	610431	611249

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611420	620451	630221	720211	721229	730539
611430	620452	630222	720219	721230	730590
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611511	620459	630231	720229	721250	730620
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611519	620462	630239	720249	721310	730640
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611591	620469	630252	720280	721331	730660
611592	620510	630253	720291	721339	730690
611593	620520	630259	720299	721341	730721
611599	620530	630260	720811	721349	730722
611610	620590	630291	720812	721410	730723
611691	620620	630292	720813	721420	730729
611692	620630	630293	720814	721430	730791
611699	620640	630299	720821	721440	730792
611710	620690	630311	720822	721450	730793
611720	620711	630391	720823	721460	730799
611790	620719	630392	720824	721510	730810
620111	620721	630399	720831	721520	730820
620112	620722	630419	720832	721530	730840
620113	620729	630492	720833	721540	730890
620119	620791	630493	720834	721590	730900
620191	620792	630499	720835	721610	731010
620192	620799	630520	720841	721621	731021
620193	620811	630790	720842	721622	731029
620199	620819	640110	720843	721631	731100
620211	620821	640319	720844	721632	731210
620212	620822	640340	720845	721633	731290
620213	620829	640391	720890	721640	731300
620219	620891	640419	720911	721650	731411
620291	620892	640420	720912	721660	731419
620292	620899	640520	720913	721690	731420
620293	620910	690890	720914	721711	731430
620299	620920	691190	720921	721712	731441
620311	620930	691410	720922	721713	731442
620312	620990	700311	720923	721719	731449
620319	621010	700319	720924	721721	731450
620321	621020	700320	720931	721722	731511
620322	621030	700330	720932	721723	731512
620323	621040	700410	720933	721729	731519
620329	621050	700490	720934	721732	731520
620331	621111	700510	720941	721733	731581
620332	621112	700521	720942	722510	731582
620333	621120	700529	720943	722530	731589
620339	621131	700530	720944	722880	731590
620341	621132	700600	720990	730110	731700
620342	621133	700711	721011	730120	731811
620343	621139	700719	721012	730210	731812
620349	621141	700721	721020	730220	731813
620411	621142	700729	721031	730230	731814
620412	621143	701120	721039	730240	731815
620413	621149	701200	721041	730290	731816
620419	621220	701310	721049	730300	731819
620421	621230	701321	721050	730410	731829
620422	621310	701329	721060	730420	731920
620423	621320	701331	721070	730431	731930
620429	621390	701332	721090	730439	731990
620431	621410	701339	721111	730441	732010
620432	621420	701391	721112	730449	732020
620433	621430	701399	721121	730451	732090
620439	621440	711311	721122	730459	732111
620441	621510	711319	721129	730511	732112
620442	621520	711320	721130	730512	732113
620443	621590	711411	721141	730519	732181

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732182	740819	760320	780420	851020	870324
732183	740822	760410	780500	851631	870331
732190	741011	760421	780600	851632	870332
732211	741012	760429	790310	851633	870333
732219	741021	760511	790390	851640	870390
732290	741022	760519	790400	851660	901831
732310	741110	760521	790500	851671	901849
732391	741121	760529	790710	851672	901920
732392	741122	760611	790790	851679	902211
732393	741129	760612	800520	851680	902300
732394	741210	760691	800600	851910	902410
732399	741220	760711	821510	852290	902480
732410	741300	760719	821520	853110	902830
732421	741510	760720	821591	853620	902910
732429	741521	760810	821599	853641	903031
732490	741531	760820	843621	853649	903039
732510	741532	761010	845240	853650	910690
732591	741539	761090	850611	853661	920110
732599	741700	761100	850612	853669	920120
732611	741810	761210	850613	853921	920190
732619	741820	761290	850619	853931	930200
732620	741991	761510	850620	853940	930320
732690	741999	761520	850730	854620	930330
740610	750400	761610	850940	870321	930400
740620	750800	761690	850980	870322	940340
740721	760310	780300	851010	870323	

## Annex C to Protocol 1

## (HS CODE)

250410	251830018	280300	282560	283510	284430012
250490	251830027	280450	282570	283521	284440013
250510	251830993	280461	282590013	283522	284700016
250590995	251910	280469	282590022	283523	284700991
250610011	251990013	280470	282590031	283524	284810
250610020	252020012	280480	282590998	283525	284890
250610996	252100	280490	282611	283526	284990998
250621	252620	280511	282612	283529	285000
250629	252700	280519018	282620	283531	285100019
250700019	252810	280519027	282690	283539	285100028
250700028	252890	280521	282710	283610	285100037
250700037	252910	280522	282720	283620	285100994
250700994	252921	280530013	282731	283630	290129016
250810	252922	280610	282732	283640	290311
250820	252930	280620	282733	283650	290312
250840	253010	280800	282734	283660	290313
250850	253020	280910	282735	283670	290314
250860	253030	280920018	282736	283691	290315
250870	253040	280920993	282737	283692	290316
250900	253090016	281000012	282738	283693	290319998
251010	253090025	281000997	282739	283699	290322
251020	253090991	281111	282751	283711	290323
251110013	260200	281119	282759	283719	290329
251110022	260300	281122	282760	283720	290351
251110998	260400	281123	282810	283800	290359
251120014	260500	281129010	282890	283911	290361
251120023	260700	281129029	282911	283919	290362
251120999	260800	281129995	282919018	283920	290369
251200	260900	281210996	282919027	283990016	290410
251311014	261220	281290	282990	283990991	290420
251311999	261590	281390018	283010	284011	290490013
251319	261610	281390993	283020	284019	290490998
251321	261690	281511	283030	284020015	290511
251329	261710	281520	283090	284030	290512
251400	261790	281530	283110	284110	290513
251511	262100012	281610	283190	284120	290514
251512015	262100021	281620	283210	284130	290515
251512024	262100997	281630	283220	284140	290516
251512990	ex 270119 <sup>1)</sup>	281700	283230	284150	290517
251520010	270400018	281810	283311	284160	290519
251520029	270500	281910	283319	284170	290521
251520995	270750	281990	283321	284180	290522
251611	270791	282010	283322	284190011	290529
251612014	271000019	282090	283323	284190020	290531
251612999	271210018	282110	283324	284190996	290532
251621	271210993	282120	283325	284210	290539
251622	271220	282200	283326	284290010	290543
251690	271290025	282300	283327	284290995	290549
251710	271290991	282410	283329	284310	290550018
251720	271390	282420	283330	284321	290550993
251730	271500014	282490	283340	284329	290611
251741	271500999	282510	283410	284330	290612
251749	280120	282520	283421	284390019	290613
251810	280130017	282540	283422	284390994	290614
251820	280130026	282550	283429	284410995	290619

<sup>1)</sup> Coal, derived by HALDEX technology up to a quota of 20.000 tons.

290621	291550	292249	300210011	330113	350510013
290629	291560	292250	300290	330114	350510998
290810	291570	292310	300510	330119	350520
290820	291590019	292320	300590	330121	350699
290890019	291590994	292390	300610	330122	350710
290890994	291611	292410	300620	330123	350790
290911	291612	292421	300630	330124	360100019
290919	291613	292429	300640	330125	360100994
290920	291614	292519	300650	330126	370110
290930	291615	292520	300660997	330129	370120
290941	291619	292620	310221	330130	370130
290942	291620	292690015	310420	330190019	370239039
290943	291631	292690990	310430014	330190028	370690
290944	291632	292700	310430999	330190037	380300998
290949	291633	292800	310490010	330190046	380700019
290950014	291639	292990997	310490995	330210010	381210
290950999	291711	293010	310510011	330210029	381230
290960	291712	293090	310510020	330210995	381519
291010	291713	293100018	310510039	330290018	382390991
291020	291719	293100027	310510996	330290027	390610999
291030	291720	293100993	310530	330290993	390940
291090	291731	293211	310590019	330300	391390012
291100014	291732	293212	310590994	330410	391590047
291100999	291733	293213	320110	330420	391710010
291212	291736	293221012	320120	330430	391710029
291213	291739018	293221021	320130	330491	391710038
291219	291739997	293290016	320190016	330499	391710995
291221	291811	293290025	320190991	330510	392062
291229	291814	293290991	320210	330520	400110
291230	291815	293331	320290	330530	400121
291241	291816	293359018	320300015	330590	400122
291242	291817	293371	320300990	330610	400129
291249	291819	293390015	320411	330690	400300
291250	291821	293420	320412	330710	401110
291260019	291823	293430	320413	330720	401130
291260994	291829	293490014	320414	330730	401140
291300	291830	293490023	320415010	330741	401150
291411	291890	293490041	320415995	330749	401310018
291412	291900016	293500	320416	330790	401320
291413	291900025	293610	320417	340211	401511
291419	291900991	293621	320419997	340212	401519013
291421	292010	293622	320420	340213	401519998
291422	292090011	293623	320490	340219	401590
291423	292090020	293624	320610	340311015	401610015
291429	292090996	293625	320620	340311990	401610990
291430	292111	293626	320630	340391	401700013
291441	292119	293627	320641	340399	401700022
291449	292122	293628	320642	340410	401700998
291450	292129	293629	320643	340420	440320999
291461	292130	293690	320649998	340490019	440410997
291469	292141997	293710	320650	340490994	440500010
291470	292142	293721017	320710	340530	440910017
291511	292144	293721992	320720013	340540	440910026
291512	292145	293722	320720022	340590	440910035
291521	292149	293729	320730	340600	440910992
291522	292151	293792	320740	340700017	440920018
291523	292159	293799018	321210	340700992	440920027
291524	292211	293799993	321290012	350110	440920036
291529	292212	293810	321290997	350190	440920993
291529019	292213	293890	321310	350210	441111
291529994	292219	293921	321390	350290014	441119
291532	292221	293929	321410012	350290999	441121
291534	292222	293930	321410997	350300014	441129
291535	292229	300110	321490	350300023	441131
291539	292230	300120	330111	350300041	441139
291540	292242	300190	330112	350300999	441199

441212	711510	730640013	800400	842820	843149029
441219	711590	730640022	800510	842831011	843149038
441221	711610	730640031	800520	842831996	843149047
441229	711620	ex 731100 <sup>6)</sup>	800600	842832014	843149056
441291	711711	731920	800700	842832999	843149995
441299	720230	731990	810192	842833017	843230
441300	720250	740811	810193	842833992	843240
441400018	720260	740819	810199	842839	843280
441400027	720270	740821	810292	842840	843290017
441400993	720280	740822	810293	842850	843290992
441510018	720292	740829	810299	842860	843351
441510027	720293	740911	810390	842890014	843710014
441510993	720299016	740919	810430	842890999	843810
441700015	720299991	740921	810490	842911	843820
441700990	ex 7209 <sup>2)</sup>	740929	810590	842919	843830
442010	721011013	740931	810600999	842920	843840
442090018	721012016	740939	810790	842930	843850
442090993	721020011	740940	810890	842940018	843860
442110	721020996	740990	810990	842940027	843880010
442190017	721050014	741011	811000992	842951012	843880995
442190026	721050999	741012	811100991	842951021	843890011
442190044	721060015	741021	811219	842952015	843890996
442190992	721060990	741022	811220992	842952024	843910
450110	721210018	741110	811240994	842959016	843920
450190	721210993	741121	811299996	842959025	843930
450200	721250012	741122	811300999	842959991	843991
450310	721250021	741129	820540	843010011	843999
450390	721250997	741210	820560	843010996	844110017
450410	ex 721310017 <sup>3)</sup>	741220	820570	843020	844110992
450490	ex 721420992 <sup>4)</sup>	741300	820590	843031016	844120
482370015	721911	741410	820600992	843031025	844130
482390026	721912	741490	820720	843031991	844140
490810013	721913	741510	820750	843039010	844180
530210	721914	741521	820790	843039029	844190015
530290	721921	741529	821220010	843039995	844190990
530310	721922	741531	821220995	843041017	844250010
530390	721923	741532	821290	843041026	844312011
530410	721924	741539	821300017	843041992	844321019
530490	721931	741600	821300992	843049011	844329013
530511	721932	741700	830400012	843049020	844330017
530519	721933	741810	830610	843049996	844350019
530521	721934	741820	831130	843050015	844390013
530529	721935	741910	840710	843050990	846510
530591	721990	741991018	840731018	843061	846591
530599014	722011	741991993	840731993	843110	846592
530599999	722012	741999	840991	843120011	846593
540500	722020	780300	841311992	843120996	846594
640211	722090	780411	841319	843131015	846595
640311	722100	780419	841320	843131990	846596
681410013	722210	780420	841391015	843139019	846599
681490011	722220	780500	841391024	843139994	847431
681490020	722230	780600	841391990	843141016	847432
690100	722240	790310	841920	843141025	847439
690911	722520	790390	842511	843141034	850590016
690919	722530014	790400	842519	843141991	850590991
700311026	722530999	790500	842710	843142	850810
701910	722620	790600	842720	843143012	850820
701920	722910	790710	842790015	843143021	850880
701931	ex 730210 <sup>5)</sup>	790790	842790990	843143997	850920
710510	730451019	800300	842810	843149010	850930

<sup>2)</sup> Lists of thickness less than 2.0 mm and of width more than 1 500 mm and lists of thickness less than 0.2 mm.

<sup>3)</sup> Products of diameter less than 12.0 mm.

<sup>4)</sup> Products of diameter less than 12.0 mm.

<sup>5)</sup> Rail of weight 60 kg/r m.

<sup>6)</sup> High-purity bottles and containers for sanitary purposes.

850940	860390011	870810011	871493994	900659	902119
850980	860390996	870810020	871494012	900661	902121
850990	860400011	870810039	871494997	900662	902129
851010	860400996	870810996	871495015	900669	902130
851020	860500	870821	871495990	900691	902140
851090018	860610	870829019	871496018	900699	902190
851090027	860620	870829028	871496993	900711015	903090
851090993	860630	870829037	871499017	900711990	903290
851150013	860691	870829994	871499992	900719019	903300
851150022	860692	870831	871610	900719994	910111
851150998	860699	870839010	871620	900721	910112
851220	860711	870839029	871631	900729	910119
851531010	860712	870839038	871639	900791013	910121
851580021	860719	870839995	871640	900791998	910129
851590998	860721	870840014	871680	900792	910191
851640	860729	870840023	871690	900810	910199
851720	860730	870840999	880110	900820	910211
851790	860791010	870850015	880190	900830	910212
851910	860791995	870850024	880211998	900840	910219
851921	860799014	870850990	880212991	900890	910221
851929	860799999	870860016	880220	900911	910229
851931	860800017	870860025	880230	900912	910291
851939	860800992	870860034	880240	900921014	910299
851940	860900	870860991	880250014	900921999	910310
851991	870110	870870017	880250023	900922	910390
851999	870120	870870026	880250999	900930	910400
852010	870130010	870870992	880310	900990018	910511010
852020	870130995	870880018	880320	900990993	910511995
852031	870190016	870880027	880330	901010	910519
852039	870190025	870880993	880390017	901020	910521011
852090	870190991	870891012	880390026	901030	910521996
852110	870210017	870891021	880390035	901090014	910529
852190	870210992	870891997	880390992	901090999	910591018
852390	870290	870892015	880400017	901110	910591993
852410	870310	870892024	880400026	901120	910599
852421	870410015	870892990	880400992	901180	910610
852422	870410990	870893018	880510	901190	910620
852490	870421994	870893027	880520	901210	910690
852530	870422012	870893993	890110	901290	910700
852610	870422021	870894011	890120	901310	910811
852691	870422997	870894020	890130	901320	910812
852692990	870423015	870894996	890190	901380	910819
852711	870423990	870899016	890200	901390	910820
852719	870431995	870899025	890310	901410	910891
852721	870432013	870899034	890391	901420013	910899
852729	870432022	870899991	890392	901420998	910911
852731	870432998	870911	890399	901480019	910919
852732	870490013	870919017	890400	901480994	910990
852739	870490022	870919992	890510010	901490010	911011
852790	870490998	870990018	890510995	901490995	911012
852910	870510	870990993	890520	901510	911019
852990	870520	871130992	890590	901520	911090
853321	870530016	871140018	890600	901530	911110
853329	870530991	871140993	890710	901540	911120
853331	870540017	871150019	890790	901580	911180
853339	870540992	871150994	890800	901590	911190016
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860310013	870710	871492991	900652	902000	911490
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920120	920994	930700	950611	950699022	960840
920190	920999	940310	950612	950699998	960850
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920910	930590996	940520017	950662	960200023	961590992
920920	930610	940520992	950669	960200999	970190017
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## Annex D to Protocol 1

## (HS CODE)

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630491	640291017	7208 <sup>1)</sup>	721450	721739997	731010013
630492015	640291992	7209 <sup>2)</sup>	721460011	722410013	731010998
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630510029	640320991	721039028	721530	722790018	731100 <sup>5)</sup>
630510995	640330	721039994	721540	722790993	731210
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630621	640520014	721119034	721690012	730210 <sup>5)</sup>	731581
630622	640520023	721119991	721690021	730220	731582
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630790043	711029990	721310017 <sup>3)</sup>	721722995	730590994	848230991
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631010997	711319996	721339991	721729996	730791	848299
631090010	711320	721341	721731018	730792	848320

<sup>1)</sup> Except: Lists of thickness less than 12.0 mm and of width more than 1500 mm, and lists of thickness more than 12.0 mm and of width more than 2500 mm.

<sup>2)</sup> Except: Lists of thickness less than 2.0 mm of width more than 1500 mm and lists of thickness less than 0.2 mm.

<sup>3)</sup> Except: Products of diameter less than 12.0 mm.

<sup>4)</sup> Except: Products of diameter less than 12.0 mm.

<sup>5)</sup> Except: Rail of weight 60 kg/r m.

<sup>6)</sup> Except: high-purity bottles and containers for sanitary purposes.

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848330	870321029	870323025	870323122	870331048	870332999
848340	870321038	870323034	870323991	870331996	870333017
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848390	870322013	870323061	870324037	870332032	870333044
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**PROTOCOL 2**  
**(referred to in paragraph 2 of Article 3)**

**ABOLITION OF CUSTOMS DUTIES BETWEEN THE CZECH REPUBLIC**  
**AND THE SLOVAK REPUBLIC ON THE ONE SIDE**  
**AND THE REPUBLIC OF POLAND ON THE OTHER SIDE**

1. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Poland listed in Annex A to this Protocol shall be abolished on the date of entry into force of the Agreement.

2. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Poland listed in Annex B to this Protocol shall be progressively reduced in accordance with the following timetable:

- on January 1, 1995 to 90 % of the basic duty,
- on January 1, 1996 to 75 % of the basic duty,
- on January 1, 1997 to 60 % of the basic duty,
- on January 1, 1998 to 45 % of the basic duty,
- on January 1, 1999 to 30 % of the basic duty,
- on January 1, 2000 to 15 % of the basic duty,
- on January 1, 2001 the remaining duties shall be eliminated.

3. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Poland not listed in Annexes A and B to this Protocol shall be progressively reduced in accordance with the following timetable:

- on January 1, 1995 to two-thirds of the basic duty,
- on January 1, 1996 to one-third of the basic duty,
- on January 1, 1997 the remaining duties shall be eliminated.

4. Customs duties on imports applicable in the Republic of Poland to products originating in the Czech Republic and the Slovak Republic listed in Annex C to this Protocol shall be abolished on the date of entry into force of the Agreement.

5. Customs duties on imports applicable in the Republic of Poland to products originating in the Czech Republic and the Slovak Republic listed in Annex D to this Protocol shall be progressively reduced in accordance with the following timetable:

- on January 1, 1995 to 90 % of the basic duty,
- on January 1, 1996 to 75 % of the basic duty,
- on January 1, 1997 to 60 % of the basic duty,
- on January 1, 1998 to 45 % of the basic duty,
- on January 1, 1999 to 30 % of the basic duty,
- on January 1, 2000 to 15 % of the basic duty,
- on January 1, 2001 the remaining duties shall be eliminated.

6. Customs duties on imports applicable in the Republic of Poland to products originating in the Czech Republic and the Slovak Republic listed in Annex E to this Protocol shall be progressively reduced in accordance with the following timetable:

- on January 1, 1994 to six-sevenths of the basic duty,
- on January 1, 1996 to five-sevenths of the basic duty,
- on January 1, 1998 to four-sevenths of the basic duty,
- on January 1, 1999 to three-sevenths of the basic duty,
- on January 1, 2000 to two-sevenths of the basic duty,
- on January 1, 2001 to one-seventh of the basic duty,
- on January 1, 2002 the remaining duties shall be eliminated.

7. Customs duties on imports applicable in the Republic of Poland to products originating in the Czech Republic and the Slovak Republic not listed in Annexes C, D and E to this Protocol shall be progressively reduced in accordance with the following timetable:

- on January 1, 1995 to two-thirds of the basic duty,
- on January 1, 1996 to one-third of the basic duty,
- on January 1, 1997 the remaining duties shall be eliminated.

## Annex A to Protocol 2

## (HS CODE)

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252210	282890	284590	290723	291550	292390
252220	282911	284610	290729	291560	292410
252230	282919	284690	290730	291570	292421
262020	282990	284700	290810	291590	292429
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270710	283110	284890	290890	291614	292520
270720	283190	284920	290911	291615	292620
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270740	283220	285100	290920	291620	292800
270750	283230	290211	290941	291633	292990
270760	283311	290219	290942	291639	293020
270791	283319	290241	290943	291712	293030
270810	283321	290242	290944	291713	293040
270820	283323	290243	290949	291714	293090
271112	283324	290270	290950	291731	293100
271113	283326	290311	290960	291732	293211
271114	283329	290313	291010	291733	293212
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280440	283525	290351	291213	291816	293321
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280620	283620	290369	291230	291823	293340
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281820	283692	290517	291260	292090	293390
281830	283693	290519	291300	292111	293420
282200	283699	290521	291419	292112	293430
282410	283800	290522	291421	292119	293490
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282490	284011	290531	291423	292122	293610
282510	284019	290532	291429	292129	293621
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282612	284130	290549	291461	292145	293626
282630	284140	290550	291469	292151	293627
282690	284150	290611	291470	292211	293628
282710	284160	290612	291511	292212	293629
282720	284170	290613	291513	292213	293690
282732	284190	290614	291522	292219	293710
282733	284210	290619	291523	292221	293721
282734	284290	290621	291524	292222	293722
282735	284310	290629	291529	292229	293729
282736	284321	290712	291531	292230	293791
282737	284329	290713	291532	292241	293792
282738	284330	290714	291533	292242	293799
282739	284390	290715	291534	292249	293810

293890	321590	370292	400700	480260	670420
293910	330111	370293	400950	480630	670490
293921	330112	370294	401099	480640	680410
293929	330113	370295	401490	481430	680421
293930	330114	370310	410410	481820	680422
293950	330119	370320	410421	481840	680423
293960	330121	370400	410422	482010	680430
293970	330122	370510	410429	490300	680510
293990	330123	370520	410431	490510	680520
294110	330124	370590	410439	490700	680530
294120	330125	370690	410511	491000	680610
294130	330126	380130	410512	500200	680620
294140	330129	380190	410519	500400	680690
294150	330130	380290	410520	500500	681019
294190	330190	380300	410611	510710	681130
294200	330290	380400	410612	510720	681220
300110	330499	380620	410619	510810	681410
300120	330530	380700	410620	510820	681490
300190	340119	380890	410710	510910	681520
300210	340120	380910	410790	510990	690100
300290	340211	380992	410800	511300	690290
300310	340212	381111	410900	520300	690510
300320	340213	381210	420310	550330	690590
300331	340219	381220	420321	550490	690600
300339	340220	381230	420330	560110	690790
300340	340290	381511	420340	560121	691090
300390	340311	381512	420400	560122	700100
300410	340391	381600	420690	560129	700210
300420	340399	381710	430211	560490	700220
300431	340410	381720	430212	590290	700800
300432	340420	382000	430213	591000	701090
300439	340520	382100	430219	591110	701110
300440	340530	382200	430220	591120	701190
300450	340540	382310	430230	600121	701720
300490	340590	382320	440121	600129	701810
300590	340600	382330	440122	600199	710110
300610	340700	382360	440410	600220	710121
300620	350110	390469	440420	600241	710122
300630	350210	390490	440500	600249	710221
300650	350290	390710	440710	610341	710229
300660	350400	390720	440799	611110	710231
310100	350699	390740	440810	611693	710239
320110	350710	390760	440820	611780	710310
320120	350790	391110	440890	620610	710391
320130	360300	391211	441010	621230	710399
320190	360410	391212	441090	621290	710410
320290	360610	391220	441111	621490	710692
320412	360690	391231	441131	621600	710700
320413	370120	391239	441139	630531	710813
320415	370130	391290	441191	640211	710820
320417	370210	391310	441211	640311	710900
320419	370220	391390	441221	640610	711019
320420	370231	391610	441229	640620	711029
320610	370232	391690	441291	640691	711039
320620	370239	392072	441600	640699	711049
320630	370241	392073	441850	650100	711100
320641	370242	392091	442090	650510	711610
320642	370243	392410	442110	650700	711620
320643	370244	392490	450190	660191	721090
320649	370251	400130	450200	660200	741011
320650	370252	400249	450310	660310	741012
320730	370253	400510	450410	660320	741022
320740	370254	400520	450490	670100	750511
321100	370255	400591	460110	670300	750512
321410	370256	400610	460199	670411	750521
321490	370291	400690	480210	670419	750522



750610	831130	844110	850930	860400	900830
750620	840110	844120	850990	860900	900840
750711	840130	844130	851090	870110	900890
750712	840140	844140	851650	870130	900990
750720	840510	844180	851690	870829	901090
760692	840590	844190	851720	870860	901210
760900	840611	844210	851790	870870	901290
761300	840619	844220	851830	870880	901320
761410	840690	844230	851910	870891	901380
761490	840810	844240	852110	870892	901390
780110	841111	844250	852190	870899	901410
780191	841112	844329	852210	871000	901480
780199	841121	844340	852311	880211	901490
780200	841122	844350	852312	880212	901520
780411	841181	844360	852313	880250	901530
780419	841182	844390	852320	880330	901540
790600	841191	844400	852390	880510	901580
800300	841199	844511	852410	890110	901590
800400	841210	844512	852421	890120	901720
800510	841231	844513	852422	890130	901790
800700	841239	844519	852423	890190	901841
810110	841280	844590	852490	890200	901910
810192	841610	844790	852530	890310	902111
810193	841620	844811	852610	890391	902119
810199	841630	844832	852691	890392	902121
810210	841690	844833	852711	890399	902129
810292	841850	844839	852719	890400	902130
810293	841861	844841	852721	890510	902140
810299	841869	844842	852729	890520	902511
810430	841911	844849	852731	890590	902519
810490	841931	844851	852732	890600	902580
810590	842111	844859	852739	890800	902590
810790	842112	844900	852790	900110	902610
810890	842119	845090	852910	900120	902620
810990	842121	845210	852990	900130	902680
811211	842122	845310	853310	900140	902690
811219	842129	845320	853321	900150	902710
811240	842139	845390	853329	900190	902730
811299	842191	845530	853331	900311	902740
811300	842199	845620	853339	900319	902750
820120	842220	845630	853340	900390	902780
820160	842230	847030	853390	900410	902820
820190	842240	847040	853910	900490	902890
820210	842290	847090	853990	900510	902920
820220	842320	847210	854012	900580	902990
820231	842390	847310	854020	900590	903010
820232	842611	847340	854030	900610	903020
820240	842619	847611	854041	900620	903090
820291	842620	847619	854042	900630	903140
820299	842641	847690	854049	900640	903180
820320	843290	847790	854081	900651	903190
820330	843390	847810	854089	900652	903210
820340	843410	847890	854091	900653	903220
820530	843420	847981	854099	900659	903281
820600	843490	847990	854110	900661	903290
820810	843590	848071	854121	900662	911490
820820	843691	848079	854129	900669	920210
820830	843699	848390	854130	900691	920290
820840	843790	848410	854140	900699	920300
820890	843810	848490	854150	900711	920410
821110	843820	848510	854160	900719	920420
821191	843840	848590	854190	900721	920510
821194	843850	850520	854310	900791	920590
821300	843860	850530	854320	900792	920600
821410	844010	850690	854330	900810	920910
831110	844090	850920	854390	900820	920920

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920993	950330	950380	960310	960820	961420
920994	950341	950390	960340	960891	961490
920999	950349	950510	960400	960910	961511
930700	950350	950720	960629	960920	961519
940370	950360	960110	960719	961100	961610
950320	950370	960200	960810	961410	

## Annex B to Protocol 2

## (HS CODE)

271000	482090	570291	610329	610899	620322
283531	482210	570320	610331	610910	620323
283720	482290	570330	610332	610990	620329
284910	482320	570390	610333	611010	620331
290260	520942	570500	610339	611020	620332
290711	521142	580620	610342	611030	620333
291611	530110	580632	610343	611090	620339
291612	530121	580639	610349	611120	620341
291814	530911	580640	610411	611130	620342
292141	530919	580710	610412	611190	620343
310240	540210	580790	610413	611211	620349
310280	540220	590110	610419	611212	620411
310290	540231	590190	610421	611219	620412
310520	540232	590210	610422	611220	620413
310559	540233	590220	610423	611231	620419
310560	540239	590310	610429	611239	620421
390410	540241	590320	610431	611241	620422
391510	540259	590390	610432	611249	620423
391520	540332	590410	610433	611300	620429
391530	540410	590491	610439	611410	620431
391590	540710	590492	610441	611420	620432
392051	540720	590500	610442	611430	620433
401010	540730	590610	610443	611490	620439
401110	540742	590691	610444	611511	620441
401120	540743	590699	610449	611512	620442
401210	540744	590700	610451	611519	620443
401220	540752	590800	610452	611520	620444
401290	540753	590900	610453	611591	620449
401410	540754	591131	610459	611592	620451
441810	540760	591132	610461	611593	620452
441820	540772	591140	610462	611599	620453
441890	540773	591190	610463	611610	620459
470710	540782	600110	610469	611691	620461
470720	540792	600122	610510	611692	620462
470730	540810	600191	610520	611699	620463
470790	540822	600192	610590	611710	620469
480251	540823	600210	610610	611720	620510
480252	540824	600230	610620	611790	620520
480449	540832	600242	610690	620111	620530
480451	550120	600243	610711	620112	620590
480522	550340	600291	610712	620113	620620
480529	550410	600292	610719	620119	620630
480550	550620	600293	610721	620191	620640
480560	550630	600299	610722	620192	620690
480570	550932	610110	610729	620193	620711
480580	560300	610120	610791	620199	620719
480710	560500	610130	610792	620211	620721
480810	560741	610190	610799	620212	620722
480920	560749	610210	610811	620213	620729
481110	560750	610220	610819	620219	620791
481610	560790	610230	610821	620291	620792
481620	570110	610290	610822	620292	620799
481810	570190	610311	610829	620293	620811
481960	570231	610312	610831	620299	620819
482020	570232	610319	610832	620311	620821
482030	570241	610321	610839	620312	620822
482040	570242	610322	610891	620319	620829
482050	570249	610323	610892	620321	620891

620892	640230	720841	721640	731411	741510
620899	640291	720842	721650	731419	741521
620910	640299	720843	721660	731420	741531
620920	640319	720844	721690	731430	741532
620930	640340	720845	721711	731441	741539
620990	640391	720890	721712	731442	741700
621010	640419	720911	721713	731449	741810
621020	640520	720912	721719	731450	741820
621030	690890	720913	721721	731511	741991
621040	691110	720914	721722	731512	741999
621050	691190	720921	721723	731519	750400
621111	700311	720922	721729	731520	750800
621112	700319	720923	721732	731581	760310
621120	700320	720924	721733	731582	760320
621131	700330	720931	722510	731589	760410
621132	700490	720932	722530	731590	760421
621133	700510	720933	722880	731700	760429
621139	700521	720934	730110	731811	760511
621141	700529	720941	730120	731812	760519
621142	700530	720942	730210	731813	760521
621143	700600	720943	730230	731814	760529
621149	700711	720944	730290	731815	760611
621210	700719	720990	730300	731816	760612
621220	700721	721011	730410	731819	760691
621310	701120	721012	730420	731829	760711
621320	701200	721020	730431	731920	760719
621390	701310	721031	730439	731930	760720
621410	701321	721039	730441	731990	760810
621420	701329	721041	730449	732010	760820
621430	701331	721049	730451	732020	761010
621440	701332	721050	730459	732090	761090
621510	701339	721060	730511	732111	761210
621520	701391	721070	730512	732112	761290
621590	701399	721111	730519	732113	761510
621710	701910	721112	730520	732181	761520
621790	701920	721121	730531	732182	761610
630221	701931	721122	730539	732183	761690
630222	701939	721129	730590	732190	780600
630229	701990	721130	730610	732211	790310
630231	702000	721210	730620	732219	790390
630232	711719	721221	730630	732290	790400
630239	711790	721229	730640	732310	790500
630251	720211	721230	730650	732391	790710
630252	720219	721310	730660	732392	790790
630253	720221	721320	730690	732399	800520
630259	720229	721331	730721	732410	842710
630260	720230	721339	730722	732421	842720
630291	720241	721341	730723	732490	842790
630292	720249	721349	730729	732510	843621
630293	720270	721410	730791	732591	845240
630299	720280	721420	730792	732599	845690
630311	720291	721430	730793	732611	845710
630391	720299	721440	730799	732619	845720
630392	720811	721450	730810	732620	845730
630399	720812	721460	730820	732690	845811
630419	720813	721510	730830	740721	845819
630492	720814	721520	730840	740819	845891
630493	720821	721530	730890	740822	845899
630499	720822	721540	730900	741021	845910
630520	720823	721590	731010	741110	845921
630790	720824	721610	731021	741121	845929
640110	720831	721621	731029	741122	845931
640192	720832	721622	731100	741129	845939
640199	720833	721631	731210	741210	845940
640219	720834	721632	731290	741220	845951
640220	720835	721633	731300	741300	845959

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845961	846231	846691	851671	870321	880390
845969	846239	846692	851679	870322	901831
845970	846241	846693	851822	870323	901849
846011	846249	846694	852290	870324	901920
846019	846291	846711	853110	870331	902211
846021	846299	846781	853641	870332	902300
846029	846310	846789	853649	870333	902410
846031	846320	846791	853650	870390	902480
846039	846330	846792	853661	870410	902830
846040	846390	848210	853669	870421	902910
846090	846410	848220	853690	870422	903031
846110	846420	848230	853921	870423	903039
846120	846490	848250	853922	870431	920120
846130	846591	848280	853929	870432	930200
846140	846592	850611	853931	870490	930320
846150	846593	850619	853939	880220	930330
846190	846594	851010	853940	880230	930400
846210	846599	851020	854620	880240	940330
846221	846620	851631	870190	880310	940591
846229	846630	851660	870210	880320	

## Annex C to Protocol 2

## (HS CODE)

250100	252530	271129	282611	283693	290314
250200	252610	271210	282612	283699	290315
250310	252620	271220	282619	283800	290316
250390	252700	271290	282620	283911	290319
250410	252810	271311	282630	283919	290321
250490	252890	271312	282690	283920	290322
250510	252910	271320	282710	283990	290323
250590	252921	271390	282720	284011	290329
250610	252922	271410	282731	284019	290330
250621	252930	271490	282732	284020	290340
250629	253010	271600	282733	284030	290351
250700	253020	280120	282734	284110	290359
250810	253030	280130	282735	284120	290361
250820	253040	280200	282736	284130	290362
250830	253090	280300	282737	284140	290369
250840	260111	280410	282738	284150	290410
250850	260112	280421	282739	284160	290420
250860	260120	280429	282741	284170	290490
250870	260200	280430	282749	284180	290511
250900	260300	280440	282751	284190	290512
251010	260400	280470	282759	284210	290513
251020	260500	280480	282760	284290	290514
251110	260600	280490	282810	284310	290515
251120	260700	280511	282890	284321	290516
251200	260800	280519	282911	284329	290517
251311	260900	280530	282919	284330	290519
251319	261000	280540	282990	284390	290521
251321	261100	280610	283110	284410	290522
251329	261210	280620	283190	284420	290529
251400	261220	280910	283311	284430	290531
251511	261310	280920	283319	284440	290532
251512	261390	281000	283321	284450	290539
251520	261400	281129	283323	284510	290541
251611	261510	281210	283324	284590	290542
251612	261590	281290	283325	284700	290543
251621	261610	281410	283326	284810	290544
251622	261690	281420	283327	284890	290549
251690	261710	281511	283329	285000	290550
251710	261790	281520	283330	290110	290611
251720	262011	281530	283340	290121	290612
251730	262019	281610	283410	290122	290613
251741	262020	281620	283421	290123	290614
251749	262030	281630	283522	290124	290619
251810	262040	281700	283523	290129	290621
251820	262050	281810	283524	290211	290629
251830	262090	281820	283525	290219	290711
251910	270120	281830	283526	290220	290712
251990	270210	281910	283529	290230	290713
252010	270220	281990	283531	290241	290714
252020	270300	282010	283539	290242	290715
252100	270400	282090	283610	290243	290719
252310	270500	282110	283620	290244	290721
252321	270600	282120	283630	290250	290722
252329	270810	282200	283640	290260	290723
252330	270820	282510	283650	290270	290729
252390	271112	282520	283660	290290	290730
252400	271113	282530	283670	290311	290810
252510	271114	282580	283691	290312	290820
252520	271119	282590	283692	290313	290890

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290930	291631	292421	293950	321100	370293
290941	291632	292429	293960	330111	370294
290942	291633	292511	293970	330112	370295
290943	291639	292519	293990	330113	370310
290944	291711	292520	294110	330114	370320
290949	291712	292610	294120	330119	370390
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290960	291714	292690	294140	330122	370690
291010	291719	292700	294150	330123	380130
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291211	291733	293010	300190	330129	380610
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291219	291736	293040	300231	330210	380690
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291249	291814	293219	300339	330499	381010
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291260	291816	293229	300390	330520	381111
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291421	291829	293331	300440	340420	381220
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291430	292010	293359	300620	340530	381519
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291449	292111	293369	300640	340590	381710
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291461	292119	293379	300660	340700	382000
291469	292121	293390	310410	350400	382100
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291511	292129	293420	310430	350691	382310
291512	292130	293430	310490	350699	382320
291513	292141	293490	320210	350710	382330
291521	292142	293610	320290	350790	382340
291522	292143	293621	320411	370110	382350
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291524	292145	293623	320413	370130	382390
291529	292149	293624	320414	370191	391110
291531	292151	293625	320415	370199	391190
291532	292159	293626	320416	370210	391211
291533	292211	293627	320417	370220	391212
291534	292212	293628	320419	370231	391220
291535	292213	293629	320420	370232	391231
291539	292219	293690	320490	370239	391239
291540	292221	293710	320610	370241	391290
291550	292222	293721	320620	370242	391310
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291612	292249	293799	320649	370253	392410
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400122	441131	510529	660310	720280	790310
400129	441139	510530	660320	720291	790390
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400219	441211	520210	670210	720299	800200
400220	441212	520291	670290	720410	810291
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400239	441221	520300	670411	720429	810390
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400249	441291	530210	670420	720441	810510
400251	441299	530290	670490	720449	810590
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400280	442190	530490	681110	720529	810810
400291	450110	530511	681120	720610	810890
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410121	450390	530591	681290	740110	811100
410122	450410	530599	681310	740120	811211
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410130	460110	540220	690220	740400	811220
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410210	460191	550390	690710	741012	811240
410221	460199	550410	690790	741021	811291
410229	470100	550490	691090	741022	811299
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410320	470311	550520	701010	750120	840120
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410410	470321	550620	701190	750220	840140
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410519	470691	560210	710231	750620	840410
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410611	470693	600110	710310	760120	840490
410612	470710	600121	710391	760200	840510
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440320	491191	600241	710692	760612	841013
440331	500100	600242	710700	760691	841090
440332	500200	600243	720110	760692	841111
440333	510111	600249	720120	760711	841112
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440391	510129	600293	720211	760810	841181
440392	510130	600299	720219	760820	841182
440399	510210	621210	720221	780110	841191
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841620	844330	845951	848060	853929	860800
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841720	844390	845970	850212	853990	871500
841780	844400	846011	850213	854011	880240
841790	844511	846019	850240	854012	880310
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841931	844513	846029	851020	854030	880330
842010	844519	846031	851090	854041	880390
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842099	844530	846040	851420	854049	880520
842320	844540	846090	851430	854081	890110
842430	844590	846110	851440	854089	890120
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842519	844621	846130	851521	854099	890190
842520	844629	846140	851529	854110	890200
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842541	844712	846210	851580	854130	890520
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842549	844790	846229	851650	854150	890600
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842820	845150	846390	853229	854330	901890
842833	845180	846410	853230	854380	901910
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842951	845320	847050	853321	854419	902111
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843930	845521	847330	853521	854470	902211
843991	845522	847420	853529	854511	902219
843999	845530	847480	853530	854519	902221
844010	845590	847510	853540	854520	902229
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844110	845620	847590	853610	854610	902290
844120	845630	847790	853620	854620	902410
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844140	845710	847890	853641	854710	902490
844180	845720	847920	853649	854720	902720
844190	845730	847930	853650	854790	950510
844210	845811	847940	853661	854800	950590
844220	845819	847981	853669	860400	960629
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844240	845899	847990	853710	860712	960810
844250	845910	848010	853720	860719	960820
844311	845921	848020	853810	860721	
844312	845929	848030	853890	860729	

## Annex D to Protocol 2

## (HS CODE)

420100	521032	580610	610333	610910	620312
420211	521039	580620	610339	610990	620319
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420219	521042	580632	610342	611020	620322
420221	521049	580639	610343	611030	620323
420222	521051	580640	610349	611090	620329
420229	521052	580710	610411	611110	620331
420231	521059	580790	610412	611120	620332
420232	521111	580810	610413	611130	620333
420239	521112	580890	610419	611190	620339
420291	521119	581010	610421	611211	620341
420292	521121	581091	610422	611212	620342
420299	521122	581092	610423	611219	620343
420310	521129	581099	610429	611220	620349
420321	521131	581100	610431	611231	620411
420329	521132	590110	610432	611239	620412
420330	521139	590190	610433	611241	620413
420340	521141	590210	610439	611249	620419
420400	521142	590220	610441	611300	620421
420500	521143	590290	610442	611410	620422
420610	521149	590310	610443	611420	620423
420690	521151	590320	610444	611430	620429
500600	521152	590390	610449	611490	620431
511111	521159	590410	610451	611511	620432
511119	521211	590491	610452	611512	620433
511120	521212	590492	610453	611519	620439
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511190	521214	590610	610461	611591	620442
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520912	530121	591120	610620	611699	620461
520919	530129	591131	610690	611710	620462
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520929	530911	591190	610719	611790	620510
520931	530919	610110	610721	620111	620520
520932	530921	610120	610722	620112	620530
520939	530929	610130	610729	620113	620590
520941	531010	610190	610791	620119	620610
520942	531090	610210	610792	620191	620620
520943	531100	610220	610799	620192	620630
520949	580211	610230	610811	620193	620640
520951	580219	610290	610819	620199	620690
520952	580220	610311	610821	620211	620711
520959	580230	610312	610822	620212	620719
521011	580310	610319	610829	620213	620721
521012	580390	610321	610831	620219	620722
521019	580410	610322	610832	620291	620729
521021	580421	610323	610839	620292	620791
521022	580429	610329	610891	620293	620792
521029	580430	610331	610892	620299	620799
521031	580500	610332	610899	620311	620811

620819	630391	720941	721921	730610	732090
620821	630392	720942	721922	730620	732111
620822	630399	720943	721923	730630	732112
620829	630411	720944	721924	730640	732113
620891	630419	720990	721931	730650	732181
620892	630491	721011	721932	730660	732182
620899	630492	721012	721933	730690	732183
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620930	630510	721039	721990	730721	732219
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621010	630531	721049	722012	730723	732310
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621050	630612	721112	722210	730793	732394
621111	630619	721119	722220	730799	732399
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621131	630629	721129	722300	730830	732429
621132	630631	721130	722410	730840	732490
621133	630639	721310	722490	730890	732510
621139	630641	721320	722510	730900	732591
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621142	630691	721339	722530	731021	732611
621143	630699	721341	722540	731029	732619
621149	630710	721349	722550	731100	732620
621310	630720	721350	722590	731210	732690
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621390	630800	721420	722620	731300	740721
621410	630900	721430	722691	731411	740722
621420	631010	721440	722692	731419	740729
621430	631090	721450	722699	731420	740811
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621490	720390	721520	722720	731441	740821
621510	720811	721530	722790	731442	740822
621520	720812	721540	722810	731449	740829
621590	720813	721590	722820	731450	740911
621600	720814	721610	722830	731511	740919
621710	720821	721621	722840	731512	740921
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630130	720831	721633	722880	731582	740940
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630222	720841	721711	730120	731811	741129
630229	720842	721712	730300	731812	741210
630231	720843	721713	730410	731813	741220
630232	720844	721719	730420	731814	741300
630239	720845	721721	730431	731815	741410
630240	720890	721722	730439	731816	741490
630251	720911	721723	730441	731819	741510
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630259	720914	721732	730459	731823	741531
630260	720921	721733	730490	731824	741532
630291	720922	721739	730511	731829	741539
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630293	720924	721890	730519	731920	741700
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630311	720932	721912	730531	731990	741820
630312	720933	721913	730539	732010	741910
630319	720934	721914	730590	732020	741991

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741999	851830	852020	870310	870423	870840 <sup>1)</sup>
750711	851840	852031	870321	870431	870850 <sup>1)</sup>
750712	851850	852039	870322	870432	870860 <sup>1)</sup>
750720	851890	852090	870323	870490	870870 <sup>1)</sup>
750800	851921	852110	870324	870600 <sup>1)</sup>	870880 <sup>1)</sup>
840733 <sup>1)</sup>	851929	852190	870331	870710 <sup>1)</sup>	870891 <sup>1)</sup>
840734 <sup>1)</sup>	851931	852810	870332	870790 <sup>1)</sup>	870892 <sup>1)</sup>
840820 <sup>1)</sup>	851939	852820	870333	870810 <sup>1)</sup>	870893 <sup>1)</sup>
851810	851940	870120	870390	870821 <sup>1)</sup>	870894 <sup>1)</sup>
851821	851991	870190	870410	870829 <sup>1)</sup>	
851822	851999	870210	870421	870831 <sup>1)</sup>	
851829	852010	870290	870422	870839 <sup>1)</sup>	

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<sup>1)</sup> Except for assembling only.

**Annex E to Protocol 2****(CN CODE)**

8703 21 10	8703 31 10	8704 10 19	8704 22 91	8704 31 91	8706 00 91
8703 21 90	9703 31 90	8704 10 90	8704 22 99	8704 31 99	8706 00 99
8703 22 19	8703 32 19	8704 21 10	8704 23 10	8704 32 10	8707 10 90
8703 22 90	8703 32 90	8704 21 31	8704 23 91	8704 32 91	8707 90 90
8703 23 19	8703 33 19	8704 21 39	8704 23 99	8704 32 99	
8703 23 90	8703 33 90	8704 21 91	8704 31 10	8704 90 00	
8703 24 10	8703 90 90	8704 21 99	8704 31 31	8706 00 11	
8703 24 90	8704 10 11	8704 22 10	8704 31 39	8706 00 19	

**PROTOCOL 3**  
**(referred to in paragraph 2 of Article 3)**

**ABOLITION OF CUSTOMS DUTIES BETWEEN THE REPUBLIC OF HUNGARY  
AND THE REPUBLIC OF POLAND**

1. Customs duties on imports applicable in the Republic of Hungary to products originating in the Republic of Poland listed in Annex A to this Protocol shall be abolished on the date of entry into force of the Agreement.

2. Customs duties on imports applicable in the Republic of Hungary to products originating in the Republic of Poland listed in Annex B to this Protocol shall be progressively reduced in accordance with the following timetable:

- on January 1, 1995 to 90 % of the basic duty,
- on January 1, 1996 to 75 % of the basic duty,
- on January 1, 1997 to 60 % of the basic duty,
- on January 1, 1998 to 45 % of the basic duty,
- on January 1, 1999 to 30 % of the basic duty,
- on January 1, 2000 to 15 % of the basic duty,
- on January 1, 2001 the remaining duties shall be eliminated.

3. Customs duties on imports applicable in the Republic of Hungary to products originating in the Republic of Poland not listed in Annexes A and B to this Protocol shall be progressively reduced in accordance with the following timetable:

- on January 1, 1995 to two-thirds of the basic duty,
- on January 1, 1996 to one-third of the basic duty,
- on January 1, 1997 the remaining duties shall be eliminated.

4. Until customs duties on imports applicable in the Republic of Hungary to products originating in the Republic of Poland and listed in Annex C are fully eliminated, the Republic of Hungary shall, starting from the entry into force of the Agreement, open for each year duty free tariff quotas up to the limits specified in that Annex.

5. Customs duties on imports applicable in the Republic of Poland to products originating in the Republic of Hungary listed in Annex D to this Protocol shall be abolished on the date of entry into force of the Agreement.

6. Customs duties on imports applicable in the Republic of Poland to products originating in the Republic of Hungary listed in Annex E to this Protocol shall be progressively reduced in accordance with the following timetable:

- on January 1, 1995 to 90 % of the basic duty,
- on January 1, 1996 to 75 % of the basic duty,
- on January 1, 1997 to 60 % of the basic duty,
- on January 1, 1998 to 45 % of the basic duty,
- on January 1, 1999 to 30 % of the basic duty,
- on January 1, 2000 to 15 % of the basic duty,
- on January 1, 2001 the remaining duties shall be eliminated.

7. Customs duties on imports applicable in the Republic of Poland to products originating in the Republic of Hungary listed in Annex F to this Protocol shall be progressively reduced in accordance with the following timetable:

- on January 1, 1994 to six-sevenths of the basic duty,
- on January 1, 1996 to five-sevenths of the basic duty,
- on January 1, 1998 to four-sevenths of the basic duty,
- on January 1, 1999 to three-sevenths of the basic duty,
- on January 1, 2000 to two-sevenths of the basic duty,
- on January 1, 2001 to one-seventh of the basic duty,
- on January 1, 2002 the remaining duties shall be eliminated.

8. Customs duties on imports applicable in the Republic of Poland to products originating in the Republic of Hungary not listed in Annexes D, E and F to this Protocol shall be progressively reduced in accordance with the following timetable:

- on January 1, 1995 to two-thirds of the basic duty,
- on January 1, 1996 to one-third of the basic duty,
- on January 1, 1997 the remaining duties shall be eliminated.

9. Until customs duties on imports applicable in the Republic of Poland to products originating in the Republic of Hungary and listed in Annex G are fully eliminated, the Republic of Poland shall, starting from the entry into force of the Agreement, open for each year duty free tariff quotas up to the limits specified in that Annex.

## Annex A to Protocol 3

## (HS CODE)

250510	290531	310221	540243	722210	821591992
250590995	290532	310420	540252	722220	821599011
250610020	290890019	310430014	540262	722230	821599996
250700037	290890994	310430999	540500	722240	830400012
250810	290911	310490010	550120	722520	830610
250820	290919	310490995	550320	722530014	831130
250840	290920	310510011	550620	722530999	840211
250850	290930	310510020	640311	722620	840219
250860	290941	310510039	680911	722910	840290
250870	290942	320414	681410013	ex 730210 <sup>3)</sup>	840310
251020	290944	320490	681490011	730451019	840390
251200	290949	321490	681490020	730640013	840410016
251710	290950014	330190028	681591013	730640022	840490999
251730	290950999	330210029	690100	730640031	840690012
251741	290960	340490994	690290	ex 731100 <sup>4)</sup>	840790
251749	291411	350300999	691110	731815	840890
251990013	291422	350510013	700311026	731920	840991
252910	291449	370239039	700490996	731990	841182
253090991	291529019	370690	701910	732393	841311992
260200	291529994	380300998	710510	740811	841319
ex 270119 <sup>1)</sup>	291532	380700019	721011013	740819	841320
270750	291590019	381210	721012016	740821	841391990
270791	291611	381230	721020011	740822	841790
271290025	291612	381519	721020996	740829	841810
280120	291613	382390991	721050014	740919	841821
280300	291614	390610999	721050999	741300	841822
280530013	291719	390940	721060015	741521	841829
281123	291732	391390012	721060990	741529	841830
281129010	291739018	391590047	721210018	741532	841840
281511	292111	391710010	721210993	741539	841850
281810	292119	391710029	721250012	741910	842511
282300	292130	391710038	721250021	780600	842519
282751	292142	391710995	721250997	790600	842911
282759	292151	392062	ex 721310017 <sup>2)</sup>	800300	842951021
282810	292410	400300	721911	800510	842959991
282890	292429	401110	721912	800520	843010996
282990	292690015	401310018	721913	800700	843061
283311	292700	401320	721914	820540	843120011
283319	292800	401519013	721921	820560	843120996
283340	293090	440320999	721922	820570	843131015
283421	293100018	440410997	721923	820590	843131990
283510	293371	440500010	721924	820600992	843139019
283620	293490041	441700015	721931	820720	843149056
283630	293610	481840	721932	820750	843149995
284020015	293621	482370015	721933	820790	843280
284321	293622	482390026	721934	821220010	843340
284329	293623	490810013	721935	821220995	843351
284330	293624	530210	721990	821290	843390
290129016	293625	530290	722011	821300017	843710014
290322	293627	540210990	722012	821300992	843790997
290329	293628	540220	722020	821510	843810
290410	293629	540233	722090	821520	843820
290516	293690	540242	722100	821591017	843830

<sup>1)</sup> Coal, derived by HALDEX technology up to a quota of 180.000 tons.

<sup>2)</sup> Products, under dia 12 mm.

<sup>3)</sup> Rail, 60 kg/r m.

<sup>4)</sup> Bottle and tank with improved purity for medical purposes.

843840	848210999	852719	900620	940360013	960719
843850	848310	852721	900630	940360998	960720
843860	848340	852729	900651	940370	960810
843880010	850211	852731	900652	940380015	960820
843880995	850212	852732	900653	940380990	960831
843890011	850213	852739	900659	940390	960839
843890996	850590016	852790	900711015	940510016	960840
843910	850590991	852990	900711990	940510025	960850
843920	850810	853321	900719019	940510991	960860
843930	850820	853329	900719994	940520017	960891010
843991	850910	853331	900721	940520992	960891029
843999	850920	853339	900729	940540019	960899
844110017	850930	853340	900791013	940540994	960910
844110992	850940	853620	900791998	940550010	960920
844120	850980	853649	900792	940550995	960990016
844130	851110	853650997	901420998	940560011	960990025
844140	851220	853910015	901480994	940560996	960990991
844180	851240	853910990	903090	940600014	961000
844190015	851531010	853921	903290	940600999	961100
844190990	851580021	853929	903300	960110016	961210
844250010	851590998	854020997	910610	960110025	961220
844312011	851640	854030	910620	960190014	961310
844319012	851650	854041	910690	960190023	961320
844321019	851910	854042	911012	960190032	961330
844329013	851921	854049	911019	960190999	961380
844330017	851929	854081	911420	960200014	961390
844350019	851931	854089015	920210	960200023	961410
844390013	851939	854089024	920290	960200999	961420
844859	851940	854089990	920600	960310	961490018
845210	851991	854091	920930	960321	961490993
84521014	851999	854099	930310	960329	961511
845521999	852010	854121	940130	960330	961519
845530012	852020	854129018	940140	960340	961590017
846150024	852031	854129993	940150	960350	961590026
846510	852039	854511	940161	960390012	961590992
846591	852090	870130010	940169	960390997	961610
846592	852190	870590012	940171	960400	961620
846593	852390	870810039	940179	960500011	961700
846594	852410	870899034	940180992	960500020	961800
846595	852421	880212991	940210	960500996	970190017
846596	852422	880310	940310	960610	970190026
846599	852490	880320	940320019	960621	970190035
847982	852530	880330	940320994	960622	970190044
847989999	852610	900110018	940330	960629	970190992
848140	852691	900110027	940340	960630	
848180	852711	900610	940350	960711	



## Annex B to Protocol 3

## (HS CODE)

270210	420329024	480810	511290	521012999	570242
280700	420330019	480820	511300	521019990	570249
281512	420330028	480830	520511	521021997	570251
291524	420340010	481011027	520512	521022990	570252
291531	420340029	481011036	520513	521029991	570259
291533	420500	481012011	520514	521031998	570291
291714	430220012	481012020	520515	521032991	570292
291735	440200013	481012996	520521	521039992	570299
292143	440791029	481021019	520522	521041999	570310013
293020	440791995	481021994	520523	521042992	570310998
310210	440792022	481029	520524	521049993	570320014
310230	440792998	481031	520525	521051990	570320999
310240	440890016	481039	520531	521052993	570330015
310260	440890025	481091	520532	521059994	570330990
310280	441810	481099	520533	521111	570390011
310310	441820	481131019	520534	521112	570390996
310520	441830	481131994	520535	521119	570410
310551	441840	481139013	520541	521121	570490
310559	441850	481420997	520542	521122	570500010
340220	441890013	481610	520543	521129	570500995
380830996	441890022	481620	520544	521131	580110018
382390052	441890998	481630	520545	521132	580110027
390791	441900	481690	520811991	521139	580110036
390910	480251013	481710	520812	521141	580110993
391610	480251998	481720	520813997	521142	580121012
401120020	480252016	481730	520819995	521143	580121021
420211	480253019	481810	520821992	521149	580121997
420212014	480253994	481820	520822	521151	580122015
420212999	480260	481830	520823998	521152	580122024
420219015	480300023	481910	520829996	521159	580122990
420219024	480300032	481920	520831993	521211994	580123018
420219033	480300041	481930	520832	521212997	580123027
420219990	480300999	481940	520833999	521213990	580123993
420221012	480411	481960	520839997	521214993	580124011
420221997	480419	482010012	520841994	521215996	580124020
420222015	480421	482010997	520842	521221	580124996
420222990	480429	482020	520843990	521222	580125014
420229	480431	482030	520849998	521223	580125023
420231013	480439	482040	520851995	521224	580125999
420231998	480441	482050	520852	521225	580126017
420232016	480442	482090	520853991	530610018	580126026
420232991	480449	482110	520859999	530620019	580126992
420239017	480451	482120	520911	530911	580131013
420239026	480452	482319016	520912	530919	580131022
420239035	480459	482319991	520919	530921	580131031
420239992	480521	490700998	520921	530929	580131998
420291019	480522010	510610	520922	531100028	580132016
420291994	480522995	510620	520929	560300	580132025
420292012	480523	510710	520931	570110015	580132991
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420299022	480540991	511119	520941	570190022	580133994
420299031	480550	511120	520942	570210014	580134012
420299998	480560036	511130	520943	570210023	580134021
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420310026	480570028	511211	520951	570231	580135015
420321011	480570994	511219	520952	570232	580135024
420321020	480580038	511220	520959	570239	580135990
420329015	480580995	511230	521011996	570241	580136018

580136027	590210029	610411	611190013	620293	620791016
580136993	590210995	610412	611190022	620299	620791991
580190016	590220011	610413	611190998	620311	620792
580190025	590220020	610419	611211	620312	620799010
580190034	590220996	610421	611212	620319	620799995
580190043	590290018	610422	611219	620321	620811
580190052	590290027	610423	611220	620322	620819011
580190991	590290993	610429	611231019	620323	620819996
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580211038	590390	610433	611239998	620332	620829012
580211995	590410	610439	611241010	620333	620829997
580219014	590491	610441	611241995	620339	620891015
580219023	590492	610442	611249014	620341015	620891990
580219032	590500016	610443	611249999	620341990	620892
580219999	590500025	610444	611300012	620342	620899019
580220018	590500034	610449	611300997	620343011	620899994
580220027	590500043	610451	611410	620343996	620910013
580220993	590500052	610452	611420	620349	620910998
580230019	590500061	610453	611430	620411	620920014
580230028	590500070	610459	611490	620412	620920999
580410015	590500089	610461	611511014	620413	620930015
580410024	590500098	610462	611511999	620419015	620930990
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580421019	590610016	610469	611512992	620419990	620990996
580421028	590610025	610510	611519018	620421	621010019
580421994	590610991	610520	611519993	620422	621010028
580429013	590691	610590	611520	620423	621010037
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580632996	591140	610819	611699	620451	621142
580639012	591190	610821	611710	620452	621143
580639997	610110	610822	611720	620453	621149018
580640016	610120	610829	611780016	620459019	621149993
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580790010	610210	610839	611790026	620462	621230
580790029	610220	610891	611790035	620463	621290
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581099	610319	611010	620112992	620530	621420
581100014	610321	611020	620113	620590	621430
581100023	610322	611030	620119	620610	621440
581100032	610323	611090	620191	620620	621490
581100041	610329	611110015	620192	620630	621510
581100050	610331	611110024	620193	620640	621520
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581100087	610339	611120025	620212	620719012	621710
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590190	610343	611130026	620291	620722	630110999
590210010	610349	611130992	620292	620729	630120015

630120990	630539019	640391	721041016	721610	722820
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630130991	630539994	640399995	721041991	721622	722830996
630140017	630590018	640411	721049010	721631	722840012
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630222010	630631	640590020	721119025	721690012	722990991
630222995	630639	640590996	721119034	721690021	730120
630229	630641	640610012	721119991	721690997	730210 <sup>4)</sup>
630231018	630649019	640610997	721121022	721711016	730220
630231993	630649994	690810990	721121031	721711025	730230
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630239012	630699999	691410	721122034	721712028	730420013
630239997	630710018	691490	721122991	721712994	730511
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630260	630790043	710820	721190017	721722010	730539029
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630292017	630900015	711029990	721310017 <sup>3)</sup> 7	721723013	730590028
630292992	630900990	711039991	21310992	721723022	730590994
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630293995	631010997	711311017	721331012	721729011	730620
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630319	640192011	711411	721349017	721731993	730792
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630392	640199012	711420	721350011	721732020	730799
630399	640199997	711711	721350996	721732996	730810
630411	640219	711719	721410016	721733014	730820
630419018	640220	711790018	721410991	721733023	730830
630419993	640230	711790027	721420017	721733999	730840011
630491	640291017	711790036	721420992	721739012	730840996
630492015	640291992	711790993	721430	721739021	730890
630492990	640299011	711810	721440	721739997	730900016
630493	640299996	711890	721450	722300	730900991
630499	640319	7208 <sup>1)</sup>	721460011	722410013	731010013
630510010	640320016	7209 <sup>2)</sup>	721460996	722410998	731010998
630510029	640320991	721031015	721510015	722490011	731100 <sup>5)</sup>
630510995	640330	721031024	721510990	722490996	731210
630520011	640340	721031990	721520	722510	731290
630520996	640351	721039019	721530	722790018	731419
630531015	640359016	721039028	721540	722790993	731420
630531990	640359991	721039994	721590	722810	731430

<sup>1)</sup> Except: plates, with size of thickness under 12 mm, and of width under 1200 mm as well as with values of thickness above 12 mm, and of width above 2500 mm.

<sup>2)</sup> Except: plates with size of thickness under 2 mm and of width under 1500 mm.

<sup>3)</sup> Except: products under dia 12 mm.

<sup>4)</sup> Except: rail 60 kg/r m.

<sup>5)</sup> Except: bottle and tank with improved purity for medical purposes.

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731441	841891010	870322013	870331039	870423990	870829994
731442	845012	870322022	870331048	870431995	870831
731449	845019	870322031	870331996	870432013	870839995
731450	845020	870322040	870332014	870432022	870840999
731511	848220015	870322998	870332023	870432998	870850990
731512	848220990	870323016	870332032	870490013	870860991
731519	848230016	870323025	870332041	870490022	870870992
731520	848230991	870323034	870332050	870490998	870880993
731581	848240	870323043	870332069	870510	870891997
731582	848250018	870323052	870332078	870520	870892990
731589	848250993	870323061	870332087	870530016	870893993
731590	848280	870323070	870332999	870530991	870894996
731700015	848291	870323089	870333017	870540017	870899991
731700990	848299	870323098	870333026	870540992	871200022
731910	852110	870323104	870333035	870590021	871200998
731930	852520	870323113	870333044	870590030	930200
732090	852692990	870323122	870333992	870590049	930320
732410	870110	870323991	870410015	870590058	930330
732591991	870290	870324019	870410990	870590997	930400
732620	870310	870324028	870421028	870600012	940290
732690	870321010	870324037	870421994	870600997	
761490	870321029	870324046	870422012	870710	
761690	870321038	870324994	870422021	870790	
820210	870321047	870331011	870422997	870810996	
840999991	870321995	870331020	870423015	870821	

## Annex C to Protocol 3

Heading No.	HS or CN Code	Description of products	Tariff quota
2701	ex 2701 19	Coal produced with Haldex technology	180 000 t
8407	8407	Spark-ignition reciprocating or rotary internal combustion piston engines	5 000 000 USD*
	8407 33 005		
	8407 90 002		
	8407 34 008		
8408	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	
	8408 20 013		
	8408 20 022		
	8408 20 998		
	8408 90 001		
8409	8409	Parts suitable for use solely or principally with the engines of heading No. 8407 or 8408	
	8409 99 016		
	8409 99 991		
8415	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	
	8415 10 003		
	8415 90 001		
8482	8482	Ball or roller bearings	
	8482 10 999		
	8482 20 990		
	8482 99 000		
8483	8483	Transmission shafts (including cam shafts and crank shafts) and cranks, bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings	
	8483 10 004		
	8483 90 002		
8484	8484	Gaskets and similar joints of metal sheeting combined with other material or 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	
	8484 10 003		
	8484 90 001		
8511	8511	Electrical ignition or starting equipment of a kind used for spark ignition or compression ignition internal combustion engines; generators and cut-outs of a kind used in conjunction with such engines	
	8511 10 000		
	8511 80 007		
	8511 90 992		

\*) This quota applies only for spare parts for engines and vehicles originating in the Republic of Poland.

Heading No.	HS or CN Code	Description of products	Tariff quota
8512	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	
	8512 40 002		
	8512 90 007		
8706	8706	Chassis fitted with engines, for the motor vehicles of headings Nos. 8701 to 8705	
	8706 00 012		
	9706 00 997		
8707	8707	Bodies (including cabs), for the motor vehicles of headings Nos. 8701 to 8705	
	8707 10 003		
8708	8708	Parts and accessories of the motor vehicles of headings Nos. 8701 to 8705	
	8708 10 996		
	8708 21 006		
	8708 29 994		
	8708 31 007		
	8708 39 995		
	8708 40 999		
	8708 50 990		
	8708 60 016		
	8708 60 991		
	8708 70 992		
	8708 80 993		
	8708 91 997		
	8708 92 990		
	8708 93 993		
	8708 94 996		
	8708 99 016		
	8708 99 991		

## Annex D to Protocol 3

## (HS CODE)

250100	252520	280120	290712	300439	440320
250200	252530	280130	290714	300440	440331
250310	252610	280200	290719	300450	440332
250390	252620	280300	291735	300490	440333
250410	252700	280410	291900	300610	440334
250490	252810	280421	292610	300620	440335
250510	252890	280429	293010	300630	440391
250590	252910	280440	293610	300640	440392
250610	252921	280450	293621	300650	440399
250621	252922	280470	293622	300660	440710
250629	252930	280480	293623	310410	450110
250700	253010	280490	293624	310420	450190
250810	253020	280511	293625	310430	450200
250820	253030	280519	293626	310490	450310
250830	253040	280530	293627	380700	450390
250840	253090	280540	293628	381230	450410
250850	260111	280610	293629	390311	450490
250860	260112	280620	293690	390320	470100
250870	260120	280910	293710	390330	470200
250900	260200	280920	293721	390390	470311
251010	260300	281000	293722	391400	470319
251020	260400	281129	293729	400110	470321
251110	260500	281210	293791	400121	470329
251120	260600	281290	293792	400122	470411
251200	260700	281410	293799	400129	470419
251311	260800	281420	293910	400130	470421
251319	260900	281511	293921	410110	470429
251321	261000	281520	293929	410121	470500
251329	261100	281530	293930	410122	470610
251400	261210	281610	293940	410129	470691
251511	261220	281620	293950	410130	470692
251512	261310	281630	293960	410140	470693
251520	261390	281700	293970	410210	470710
251611	261400	281810	293990	410221	470720
251612	261510	281820	294110	410229	470730
251621	261590	281830	294120	410310	470790
251622	261610	281910	294130	410320	481840
251690	261690	281990	294140	410390	491191
251710	261710	282010	294150	410410	500100
251720	261790	282090	294190	410421	500200
251730	270120	282110	300110	410422	500310
251741	270210	282120	300120	410429	500390
251749	270220	282200	300190	410431	510111
251810	270300	284410	300210	410439	510119
251820	270400	284420	300220	410511	510121
251830	270500	284430	300231	410512	510129
251910	270600	284440	300239	410519	510130
251990	270810	284450	300290	410520	510210
252010	270820	290110	300310	410611	510220
252020	271112	290121	300320	410612	510310
252100	271113	290122	300331	410619	510320
252310	271114	290123	300339	410620	510330
252321	271119	290124	300340	440110	510400
252329	271129	290129	300390	440121	510510
252330	271390	290220	300410	440122	510521
252390	271410	290260	300420	440130	510529
252400	271490	290340	300431	440200	510530
252510	271600	290711	300432	440310	510540

520100	720229	811000	842119	844250	845929
520210	720230	811100	842121	844311	845931
520291	720241	811211	842122	844312	845939
520299	720249	811219	842123	844319	845940
520300	720250	811220	842129	844321	845951
530210	720260	811230	842131	844329	845959
530290	720270	811240	842139	844330	845969
530310	720280	811291	842191	844340	845970
530390	720291	811299	842199	844350	846011
530410	720292	840110	842420	844360	846019
530490	720293	840120	842430	844390	846021
530511	720299	840130	842511	844400	846029
530519	720510	840140	842519	844511	846031
530521	720521	840211	842520	844512	846039
530529	720529	840212	842531	844513	846040
530591	720610	840219	842539	844519	846090
530599	720690	840220	842541	844520	846110
540210	740110	840290	842542	844530	846120
540220	740120	840310	842549	844540	846130
540241	740200	840410	842611	844590	846140
550130	740400	840420	842612	844610	846150
550330	741011	840490	842619	844621	846190
550410	741012	840510	842620	844629	846210
550490	741021	840590	842641	844630	846221
550630	741022	840611	842649	844711	846229
560300	750110	840619	842691	844712	846231
590310	750120	840690	842699	844720	846239
590320	750210	840810	842820	844790	846241
590390	750220	840890	842833	844811	846249
640620	750300	841011	842839	844819	846291
680221	750400	841012	842890	844900	846299
681110	750511	841013	842951	845020	846310
681120	750512	841090	842959	845090	846320
681130	750521	841111	843210	845110	846330
681190	750522	841112	843221	845129	846390
681210	750610	841121	843229	845130	846410
681290	750620	841122	843230	845140	846420
681310	760200	841181	843240	845150	846490
681390	760519	841182	843280	845180	847050
710110	760521	841191	843290	845229	847110
710121	780110	841199	843610	845310	847192
710122	780191	841210	843621	845320	847193
710210	780199	841221	843629	845380	847199
710221	780200	841229	843680	845390	847330
710229	790111	841231	843691	845410	847420
710231	790112	841239	843699	845420	847480
710239	790120	841280	843710	845430	847510
710310	790200	841290	843780	845490	847520
710391	790310	841610	843790	845510	847590
710399	790390	841620	843910	845521	847611
710410	800110	841630	843920	845522	847619
710420	800120	841690	843930	845530	847690
710490	800200	841710	843991	845590	847790
710510	810291	841720	843999	845610	847810
710590	810310	841780	844010	845620	847890
710610	810390	841790	844090	845630	847920
710691	810420	841830	844110	845690	847930
710692	810510	841840	844120	845710	847940
710700	810590	841850	844130	845720	847989
720110	810600	841920	844140	845730	848010
720120	810710	841931	844180	845811	848020
720130	810790	842010	844190	845819	848030
720140	810810	842091	844210	845891	848041
720211	810890	842099	844220	845899	848049
720219	810910	842111	844230	845910	848050
720221	810990	842112	844240	845921	848060



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848071	853340	854121	860400	902190	960810
848079	853390	854129	860711	902219	960820
850211	853400	854130	860712	902221	960831
850212	853510	854140	860719	902229	960839
850213	853521	854150	860721	902230	960840
850240	853529	854160	860729	902290	960850
851010	853530	854190	860730	902410	960860
851020	853540	854211	860791	902480	960891
851090	853590	854219	860799	902720	960899
851410	853610	854220	860800	940210	960910
851420	853620	854280	871000	940310	960920
851430	853630	854290	880240	940320	960990
851440	853641	854310	880310	940330	961000
851490	853649	854320	880320	940370	961100
851521	853661	854330	880330	940380	961210
851529	853669	854390	880390	940390	961220
851531	853690	854411	901811	960110	961310
851539	853710	854419	901819	960190	961320
851580	853720	854420	901820	960200	961330
851650	853810	854430	901831	960310	961380
852530	853890	854441	901832	960321	961390
853010	853910	854449	901839	960329	961410
853210	853921	854451	901841	960330	961420
853221	853929	854459	901849	960340	961490
853222	854011	854460	901850	960350	961511
853223	854012	854470	901890	960390	961519
853224	854020	854511	901910	960400	961590
853225	854030	854519	901920	960500	961610
853229	854041	854520	902000	960610	961620
853230	854042	854590	902111	960621	961700
853290	854049	854610	902119	960622	961800
853310	854081	854690	902121	960629	
853321	854089	854710	902129	960630	
853329	854091	854720	902130	960711	
853331	854099	854790	902140	960719	
853339	854110	854800	902150	960720	

## Annex E to Protocol 3

## (HS CODE)

420100	520931	530921	590500	610421	611219
420211	520932	530929	590610	610422	611220
420212	520939	531010	590691	610423	611231
420219	520941	531090	590699	610429	611239
420221	520942	531100	590700	610431	611241
420222	520943	560210	590800	610432	611249
420229	520949	560221	590900	610433	611300
420231	520951	560229	591000	610439	611410
420232	520952	560290	591110	610441	611420
420239	520959	560410	591120	610442	611430
420291	521011	560420	591131	610443	611490
420292	521012	560490	591132	610444	611511
420299	521019	560500	591140	610449	611512
420310	521021	560710	591190	610451	611519
420321	521022	560721	600110	610452	611520
420329	521029	560729	600121	610453	611591
420330	521031	560730	600122	610459	611592
420340	521032	560741	600129	610461	611593
420400	521039	560749	600191	610462	611599
420500	521041	560750	600192	610463	611610
420610	521042	560790	600199	610469	611691
420690	521049	560811	600210	610510	611692
511111	521051	560819	600220	610520	611693
511119	521052	560890	600230	610590	611699
511120	521059	560900	600241	610610	611710
511130	521111	580211	600242	610620	611720
511190	521112	580219	600243	610690	611780
511211	521119	580220	600249	610711	611790
511219	521121	580230	600291	610712	620111
511220	521122	580310	600292	610719	620112
511230	521129	580390	600293	610721	620113
511290	521131	580410	600299	610722	620119
511300	521132	580421	610110	610729	620191
520811	521139	580429	610120	610791	620192
520812	521141	580430	610130	610792	620193
520813	521142	580500	610190	610799	620199
520819	521143	580610	610210	610811	620211
520821	521149	580620	610220	610819	620212
520822	521151	580631	610230	610821	620213
520823	521152	580632	610290	610822	620219
520829	521159	580639	610311	610829	620291
520831	521211	580640	610312	610831	620292
520832	521212	580710	610319	610832	620293
520833	521213	580790	610321	610839	620299
520839	521214	580810	610322	610891	620311
520841	521215	580890	610323	610892	620312
520842	521221	581010	610329	610899	620319
520843	521222	581091	610331	610910	620321
520849	521223	581092	610332	610990	620322
520851	521224	581099	610333	611010	620323
520852	521225	581100	610339	611020	620329
520853	530110	590110	610341	611030	620331
520859	530121	590190	610342	611090	620332
520911	530129	590210	610343	611110	620333
520912	530130	590220	610349	611120	620339
520919	530610	590290	610411	611130	620341
520921	530620	590410	610412	611190	620342
520922	530911	590491	610413	611211	620343
520929	530919	590492	610419	611212	620349

620411	621141	630629	721031	721890	730451
620412	621142	630631	721039	721911	730459
620413	621143	630639	721041	721912	730490
620419	621149	630641	721049	721913	730511
620421	621210	630649	721050	721914	730512
620422	621220	630691	721060	721921	730519
620423	621230	630699	721070	721922	730520
620429	621290	630710	721090	721923	730531
620431	621310	630720	721111	721924	730539
620432	621320	630790	721112	721931	730590
620433	621390	630800	721119	721932	730610
620439	621410	630900	721121	721933	730620
620441	621420	631010	721122	721934	730630
620442	621430	631090	721129	721935	730640
620443	621440	720310	721130	721990	730650
620444	621490	720390	721141	722011	730660
620449	621510	720410	721149	722012	730690
620451	621520	720421	721190	722020	730711
620452	621590	720429	721210	722090	730719
620453	621600	720430	721221	722100	730721
620459	621710	720441	721229	722210	730722
620461	621790	720449	721230	722220	730723
620462	630110	720450	721240	722230	730729
620463	630120	720711	721250	722240	730791
620469	630130	720712	721260	722300	730792
620510	630140	720719	721310	722410	730793
620520	630190	720720	721320	722490	730799
620530	630210	720811	721331	722510	730810
620590	630221	720812	721339	722520	730820
620610	630222	720813	721341	722530	730830
620620	630229	720814	721349	722540	730840
620630	630231	720821	721350	722550	730890
620640	630232	720822	721410	722590	730900
620690	630239	720823	721420	722610	731010
620711	630240	720824	721430	722620	731021
620719	630251	720831	721440	722691	731029
620721	630252	720832	721450	722692	731100
620722	630253	720833	721460	722699	731210
620729	630259	720834	721510	722710	731290
620791	630260	720835	721520	722720	731300
620792	630291	720841	721530	722790	731411
620799	630292	720842	721540	722810	731419
620811	630293	720843	721590	722820	731420
620819	630299	720844	721610	722830	731430
620821	630311	720845	721621	722840	731441
620822	630312	720890	721622	722850	731442
620829	630319	720911	721631	722860	731449
620891	630391	720912	721632	722870	731450
620892	630392	720913	721633	722880	731511
620899	630399	720914	721640	722910	731512
620910	630411	720921	721650	722920	731519
620920	630419	720922	721660	722990	731520
620930	630491	720923	721690	730110	731581
620990	630492	720924	721711	730120	731582
621010	630493	720931	721712	730210	731589
621020	630499	720932	721713	730220	731590
621030	630510	720933	721719	730230	731600
621040	630520	720934	721721	730240	731700
621050	630531	720941	721722	730290	731811
621111	630539	720942	721723	730300	731812
621112	630590	720943	721729	730410	731813
621120	630611	720944	721731	730420	731814
621131	630612	720990	721732	730431	731815
621132	630619	721011	721733	730439	731816
621133	630621	721012	721739	730441	731819
621139	630622	721020	721810	730449	731821

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731822	732394	740929	741991	852010	870423
731823	732399	740931	741999	852020	870431
731824	732410	740939	750711	852031	870432
731829	732421	740940	750712	852039	870490
731910	732429	740990	750720	852090	870600
731920	732490	741110	750800	852110	870710 <sup>1)</sup>
731930	732510	741121	840733 <sup>1)</sup>	852190	870790 <sup>1)</sup>
731990	732591	741122	840734 <sup>1)</sup>	852810	870810 <sup>1)</sup>
732010	732599	741129	840820 <sup>1)</sup>	852820	870821 <sup>1)</sup>
732020	732611	741210	851810	870120	870829 <sup>1)</sup>
732090	732619	741220	851821	870190	870831 <sup>1)</sup>
732111	732620	741300	851822	870210	870839 <sup>1)</sup>
732112	732690	741410	851829	870290	870840 <sup>1)</sup>
732113	740710	741490	851830	870310	870850 <sup>1)</sup>
732181	740721	741510	851840	870321	870860 <sup>1)</sup>
732182	740722	741521	851850	870322	870870 <sup>1)</sup>
732183	740729	741529	851890	870323	870880 <sup>1)</sup>
732190	740811	741531	851910	870324	870891 <sup>1)</sup>
732211	740819	741532	851921	870331	870892 <sup>1)</sup>
732219	740821	741539	851929	870332	870893 <sup>1)</sup>
732290	740822	741600	851931	870333	870894 <sup>1)</sup>
732310	740829	741700	851939	870390	
732391	740911	741810	851940	870410	
732392	740919	741820	851991	870421	
732393	740921	741910	851999	870422	

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<sup>1)</sup> Except: for assembling only.

**Annex F to Protocol 3****(CN CODE)**

8703 21 10	8703 31 10	8704 10 19	8704 22 91	8704 31 91	8706 00 91
8703 21 90	9703 31 90	8704 10 90	8704 22 99	8704 31 99	8706 00 99
8703 22 19	8703 32 19	8704 21 10	8704 23 10	8704 32 10	8707 10 90
8703 22 90	8703 32 90	8704 21 31	8704 23 91	8704 32 91	8707 90 90
8703 23 19	8703 33 19	8704 21 39	8704 23 99	8704 32 99	
8703 23 90	8703 33 90	8704 21 91	8704 31 10	8704 90 00	
8703 24 10	8703 90 90	8704 21 99	8704 31 31	8706 00 11	
8703 24 90	8704 10 11	8704 22 10	8704 31 39	8706 00 19	

## Annex G to Protocol 3

Heading No.	HS or CN Code	Description of products	Tariff quota
8409	8409	Parts suitable for use solely or principally with the engines of heading No. 8407 or 8408	15.000.000 USD*
	8409 91 00 8409 99 00		
8415	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	
	8415 10 00		
	8415 81 10		
	8415 81 90		
	8415 82 10		
	8415 82 90		
	8415 83 10		
	8415 83 90		
	8415 90 10		
	8415 90 90		
8482	8482	Ball or roller bearings	
	8482 10 10		
	8482 10 90		
	8482 20 00		
	8482 30 00		
	8482 40 00		
	8482 50 00		
	8482 80 00		
	8482 91 10		
	8482 91 90		
	8482 99 00		
8483	8483	Transmission shafts (including cam shafts and crank shafts) and cranks, bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings	
	8483 10 10		
	8483 10 30		
	8483 10 41		
	8483 10 51		
	8483 10 53		
	8483 10 58		
	8483 10 90		
	8483 20 00		
	8483 30 10		
	8483 30 31		
	8483 30 51		
	8483 30 59		
	8483 30 90		
	8483 40 10		
	8483 40 91		
	8483 40 93		
	8483 40 99		
	8483 50 10		
	8483 50 91		
	8483 50 99		

\*) This quota applies only for spare parts for engines and vehicles originating in the Republic of Hungary.

Heading No.	HS or CN Code	Description of products	Tariff quota
8484	8483 60 10	Gaskets and similar joints of metal sheeting combined with other material or 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	
	8483 60 91		
	8483 60 99		
	8483 90 10		
	8483 90 30		
	8483 90 92		
	8483 90 98		
8511	8484	Electrical ignition or starting equipment of a kind used for spark ignition or compression ignition internal combustion engines; generators and cut-outs of a kind used in conjunction with such engines	
	8484 10 10		
	8484 10 90		
	8484 90 10		
	8484 90 90		
	8511		
	8511 10 10		
8511 10 90			
8511 20 10			
8511 20 90			
8511 30 10			
8511 30 90			
8511 40 10			
8511 40 90			
8511 50 10			
8511 50 90			
8511 80 10			
8511 80 90			
8511 90 00			
8512	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	
	8512 10 10		
	8512 10 91		
	8512 10 99		
	8512 20 00		
	8512 30 00		
	8512 40 00		
8512 90 00			
8708	8708	Parts and accessories of the motor vehicles of headings Nos. 8701 to 8705	
	8708 10 90		
	8708 21 90		
	8708 29 90		
	8708 31 91		
	8708 31 99		
	8708 39 90		
	8708 40 90		
	8708 50 90		
	8708 60 91		
	8708 60 99		
	8708 70 50		
	8708 70 91		
	8708 70 99		
8708 80 90			
8708 91 90			

Heading No.	HS or CN Code	Description of products	Tariff quota
	8708 92 90 8708 93 90 8708 94 90		



**PROTOCOL 4**  
**(referred to in Article 12)**

**EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN  
THE CZECH REPUBLIC AND THE SLOVAK REPUBLIC ON THE ONE SIDE  
AND THE REPUBLIC OF HUNGARY ON THE OTHER SIDE**

1. The reductions of customs duties agreed under this Protocol are related to the most favoured nation duty rates applied at the time of actual importation.

2. Customs duties on imports applicable in the Czech Republic and the Slovak Republic shall be reduced in respect of products listed in Annex A to this Protocol and originating in the Republic of Hungary in two equal annual steps by 10 per cent each, starting from the entry into force of the Agreement, within the limits of quotas set out in that Annex.

3. Customs duties on imports applicable in the Czech Republic and the Slovak Republic shall be reduced in respect of products listed in Annex B to this Protocol and originating in the Republic of Hungary in five equal annual steps by 10 per cent each, starting from the entry into force of the Agreement, within the limits of quotas set out in that Annex.

4. Customs duties on imports applicable in the Republic of Hungary shall be reduced in respect of products listed in Annex C to this Protocol and originating in the Czech Republic and the Slovak Republic in two equal annual steps by 10 per cent each, starting from the entry into force of the Agreement, within the limits of quotas set out in that Annex.

5. Customs duties on imports applicable in the Republic of Hungary shall be reduced in respect of products listed in Annex D to this Protocol and originating in the Czech Republic and the Slovak Republic in five equal annual steps by 10 per cent each, starting from the entry into force of the Agreement, within the limits of quotas set out in that Annex.

6. For products listed in Annexes to this Protocol subject to import licensing import licenses shall be issued automatically up to the quantities specified therein.

## Annex A to Protocol 4

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
0105	0105 11 003	Fowls of species Gallus domesticus	12	20	
0302	0302 0302 11 0302 12 to 19 0302 66 0302 69 to 70	Fish fresh or chilled, excluding fish fillets and other fish meat of heading No. 0304	1,3 0,9 1,3 0,9	20 20 20 20	
0408	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	20	20	
1005	1005 90 000	Maize (corn), other	20	20	20 000 t
1207	1207 91	Poppy seeds	10	20	
2204	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 2009	25	20	2 000 hl
2208	2208 2208 10 to 20 2208 30 to 90 791 2208 90 911 to 90 996	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs, and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages	25 15 25	20 20 20	20 000 hl

## Annex B to Protocol 4

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
0203	0203	Meat of swine, fresh, chilled or frozen	30	50	1 000 t
0207	0207 10 7 0207 10 9  0207 23 5 0207 23 9 0207 31 0	Geese not cut in pieces, fresh or chilled Guinea fowls not cut in pieces, fresh or chilled  Geese not cut in pieces, frozen Guinea fowls not cut in pieces, frozen Fatty livers of geese or ducks	18 18  18 18 3	50 50  50 50 50	
0210	0210  0210 11 118 0210 11 193 0210 11 312 0210 11 39 to 90 0210 12 to 19 0210 20 0210 90 11 to 20 0210 90 310 0210 90 39 to 60 0210 90 719 0210 90 79 to 90	Meat and edible meat offal, salted, in brine, dried or smoked, edible flours and meals of meat or meat offal	  20 25 20 25  25  30 20  7 5  3 5	  50 50 50 50  50  50 50  50 50	200 t
0301	0301 93 008	Live carps	12	50	300 t
0406	0406 0406 10 to 90 8 0406 90 9	Cheese and curd	10  5,8	50  50	200 t
0602	0602 excl. 0602 20 0602 10 10 0602 10 90 0602 30 0602 40 0602 91 0602 99 30 0602 99 9	Other live plants (including their roots), cuttings and slips; mushroom spawn	 3 5,8 3 3,8 3 5,8 5,8	 50 50 50 50 50 50 50	
0701	0701 0701 10 0701 90 10 0701 90 59 to 90	Potatoes fresh or chilled	 3,8 3,5 10	 50 50 50	4 000 t
0704	0704 10 0704 10 10	Cauliflowers and headed broccoli	15	50	



## Annex C to Protocol 4

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
0302	0302 0302 11 0302 12 0302 66 to 69 0302 70	Fish fresh or chilled, excluding fish fillets and other fish meat of heading No 0304	9 9 9 30	20 20 20 20	
2204	2204 2204 10 2204 21 018 2204 21 027 2204 21 993 2204 29 012 2204 29 021 2204 29 997 to 30 007	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 2009	30 15 80 40 15 80 40	20 20 20 20 20 20 20	2 000 hl
2208	2208 2208 10 to 20 011 2208 20 020 to 50 005 2208 90 018 2208 90 993	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs, and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages	40 80 40 80	20 20 20 20	20 000 hl

## Annex D to Protocol 4

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
0203	0203	Meat of swine, fresh, chilled or frozen	15	50	1 000 t
0207	0207 0207 10 to 23 0207 31 0207 39 to 43 0207 50 004	Meat and edible offal, of the poultry of heading No. 0105, fresh, chilled or frozen	20 35 20 35	50 50 50 50	
0208	0208	Other meat and edible meat offal, fresh, chilled or frozen	30	50	
0301	0301 93 006	Live carps	15	50	300 t
0406	0406 0406 10 016 0406 10 025 0406 10 991 0406 20 017 0406 20 992 0406 30 018 0406 30 993 to 40 0406 90 014 0406 90 023 0406 90 999	Cheese and curd	40 50 25 40 25 40 25 40 25 50	50 50 50 50 50 50 50 50 50 50	200 t
0408	0408 0408 11 017 0408 11 026 to 19 0408 91 015 0408 91 990 to 99	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	35 30 35 30	50 50 50 50	
0602	0602 0602 20 992 to 91 0602 99	Other live plants (including their roots), cuttings and slips; mushroom spawn, excluding vine slips of heading No. 0602 20 017	5 3	50 50	
0701	0701 0701 10 0701 90	Potatoes, fresh or chilled	3,4 10	50 50	4 000 t
0713	0713 0713 10 015	Dried leguminous vegetables, shelled, whether or not skinned or split	30	50	

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
	0713 10 990 0713 20 016 0713 20 991 0713 31 010 0713 31 995 0713 32 013 0713 32 998 0713 39 014 0713 39 999 to 90		15 30 15 30 15 30 15 30 15	50 50 50 50 50 50 50 50 50	
1003	1003 00 992	Barley, other	3	50	
1601	1601	Sausages and similar products of meat, meat offal or blood; food preparations based on these products	25	50	400 t
1602	1602 1602 10 017 1602 10 992 to 39 1602 41 to 50 1602 90 015 1602 90 990	Other prepared or preserved meat, meat offal or blood	20 25 20 15 25	50 50 50 50 50	250 t

**PROTOCOL 5**  
**(referred to in Article 12)**

**EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN  
THE CZECH REPUBLIC AND THE SLOVAK REPUBLIC ON THE ONE SIDE  
AND THE REPUBLIC OF POLAND ON THE OTHER SIDE**

1. The reductions of customs duties agreed under this Protocol are related to the most favoured nation duty rates applied at the time of actual importation.

2. Customs duties on imports applicable in the Czech Republic and the Slovak Republic shall be reduced in respect of products listed in Annex A to this Protocol and originating in the Republic of Poland in two equal annual steps by 10 per cent each, starting from the entry into force of the Agreement, within the limits of quotas set out in that Annex.

3. Customs duties on imports applicable in the Czech Republic and the Slovak Republic shall be reduced in respect of products listed in Annex B to this Protocol and originating in the Republic of Poland in five equal annual steps by 10 per cent each, starting from the entry into force of the Agreement, within the limits of quotas set out in that Annex.

4. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Poland listed in Annex C

to this Protocol shall be abolished from the entry into force of the Agreement.

5. Customs duties on imports applicable in the Republic of Poland shall be reduced in respect of products listed in Annex D to this Protocol and originating in the Czech Republic and the Slovak Republic in two equal annual steps by 10 per cent each, starting from the entry into force of the Agreement, within the limits of quotas set out in that Annex.

6. Customs duties on imports applicable in the Republic of Poland shall be reduced in respect of products listed in Annex E to this Protocol and originating in the Czech Republic and the Slovak Republic in five equal annual steps by 10 per cent each, starting from the entry into force of the Agreement, within the limits of quotas set out in that Annex.

7. For products listed in Annexes to this Protocol subject to import licensing import licenses shall be issued automatically up to the quantities specified therein.



**Annex A to Protocol 5**

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
0703	0703 0703 10 11 0703 10 19 to 90 0703 20 to 90	Onions, shallots, garlic and other alliaceous vegetables, fresh or chilled	6 12 12	20 20 20	unlimited

## Annex B to Protocol 5

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
0210	0210 0210 11 11 0210 11 19 0210 11 31 0210 11 39 to 90 0210 12 to 19 0210 20 0210 90 10 0210 90 11 to 20 0210 90 31 0210 90 39 to 60 0210 90 71 0210 90 79 to 90	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat and meat offal	20 25 20 25 25 30 0 20 7 5 3 5	50 50 50 50 50 50 50 50 50 50	200 t
0406	0406 0406 10 to 90 89 0406 90 91 to 99	Cheese and curd	10 5,8	50 50	200 t
0601	0601 0601 10 0601 20	Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 1212	0 4	50	
0707	0707 0707 00 11 0707 00 19 to 90	Cucumbers and gherkins, fresh or chilled	0 18	50	
0810	0810 0810 10 10 0810 10 90 0810 20	Other fruit, fresh Strawberries, fresh Raspberries, blackberries, mulberries and loganberries	10 0 2	50 50	
1205	1205	Rape or colza seeds, whether or not broken	10	50	5 000 t
1601	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	20	50	250 t
1602	1602	Other prepared or preserved meat, meat offal and blood			200 t

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
	1602 10 to 49 1602 50 1602 90 10 1602 90 31 1602 90 51 1602 90 61 to 69 1602 90 71 to 79 1602 90 99		20 30 20 5 20 30 20 10	50 50 50 50 50 50 50 50	
2007	2007  2007 10 2007 91 2007 99 10 2007 99 20 to 33 2007 99 35 to 39 2007 99 51 to 90	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	25 0 5 25 5 25	50 50 50 50 50 50	200 t
2208	2208  2208 10 to 20 2208 30 to 90 79 2208 90 91 to 99	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages	25 15 25	50 50 50	2 000 hl

## Annex C to Protocol 5

Heading No.	HS or CN code	Description of products
Chapter 3		Fish and crustaceas, molluscs and other aquatic invertebrates (except fresh water fish)
1504	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
1516	1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared:
	ex 1516 10	- Animal fats and oils and their fractions: -- Obtained entirely from fish or marine mammals
1603	1603	Extracts and juices of whale meat, fish or crustaceans, molluscs or other aquatic invertebrates:
	ex 1603 00	- Extracts and juices of whale meat, fish or crustaceans, molluscs or other aquatic invertebrates
1604	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
1605	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared and preserved
2301	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:
	ex 2301 10	- Flours, meals and pellets, of meat or meat offal: greaves: -- Whale meal
	2301 20	- Flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates
2309	2309	Preparations of a kind used in animal feeding:
	ex 2309 90	- Other:
	2309 90 107	-- Fish solubles

**Annex D to Protocol 5**

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
0703	0703	Onions, shallots, garlic and other alliaceous vegetables, fresh or chilled	25	20	
2203	2203	Beer made from malt	30	20	50 000 hl

## Annex E to Protocol 5

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
0207	0207	Meat and edible offal of the poultry of heading No. 0105, fresh, chilled or frozen (except 02071051, 02071055, 02071059, 02071071, 02071079, 02072311, 02072319, 02072351, 02072359, 02073100, 02073953, 02073955, 02073957, 02073961, 02073965, 02073967, 02073971, 02073973, 02073975, 02073977, 02073981, 020743, 02075010)	30	50	750 t
0210	0210	Meat and edible meatloaf, salted, in brine, dried or smoked; edible flours and meals of meat and meat offal	35	50	200 t
0301	0301 93	Carp	10	50	300 t
0405	0405	Butter and other fats and oils derived from milk	40	50	2 000 t
0406	0406	Cheese and curd	35	50	200 t
0407	0407 00 30	Birds' eggs in shell, fresh, preserved or cooked, other	25	50	3 000 t
0809	0809 10	Apricots, fresh	25	50	5 000 t
0809	0809 30	Peaches, including nectarines, fresh	25	50	5 000 t
1206	1206	Sunflower seeds, whether or not broken	15	50	5 000 t
1601	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	35	50	250 t
1602	1602	Other prepared or preserved meat, meat offal and blood	40	50	200 t
2007	2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	35	50	1 000 t
2204	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 2009			6 000 hl
	2204 21 10		30 min. duty 50 USD/hl	50	
	2204 21 21 to 59		30 min. duty 30 USD/hl	50	
	2204 21 90		75 min. duty 25 USD/hl + 2 USD %/hl	50	

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
	2204 29 10		25 min. duty 50 USD/hl	50	
	2204 29 21 to 29		25 min. duty 15 USD/hl	50	
	2204 29 31 to 39		25 min. duty 20 USD/hl	50	
	2204 29 41 to 59		25 min. duty 25 USD/hl	50	
	2204 29 90		75 min. duty 20 USD/hl + 2 USD%/hl	50	
	2204 30 10		45	50	
	2204 30 91 to 99		65	50	
2208	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages			500 hl
	2208 10 10 to 90		55 +3 USD %/hl	50	
	2208 20 10		75 min. duty 25 USD/hl +2,5 USD%/hl	50	
	2208 20 90		75 min. duty 20 USD/hl + 2 USD%/hl	50	
	2208 30 10 to 99		85 min. duty 20 USD/hl +2 USD%/hl	50	
	2208 40 10		80 min. duty 15 USD/hl +1,5 USD%/hl	50	
	2208 40 90		80 min. duty 10 USD/hl + 1 USD%/hl	50	
	2208 50 11		85 min. duty 15 USD/hl +1,5 USD%/hl	50	

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
	2208 50 19		85 min. duty 10 USD/hl	50	
	2208 50 91		+ 1 USD%/hl 85 min. duty 15 USD/hl	50	
	2208 50 99		+ 1,5 USD %/hl 85 min. duty 10 USD/hl	50	
	2208 90		+ 1 USD %/hl 105 + 3 USD %/hl	50	



**PROTOCOL 6**  
**(referred to in Article 12)**

**EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN  
THE REPUBLIC OF HUNGARY AND THE REPUBLIC OF POLAND**

1. The reductions of customs duties agreed under this Protocol are related to the most favoured nation duty rates applied at the time of actual importation.

2. Customs duties on imports applicable in the Republic of Hungary shall be reduced in respect of products listed in Annex A to this Protocol and originating in the Republic of Poland in two equal annual steps by 10 per cent each, starting from the entry into force of the Agreement, within the limits of quotas set out in that Annex and increased by 10 per cent on 1 January 1994.

3. Customs duties on imports applicable in the Republic of Hungary shall be reduced in respect of products listed in Annex B to this Protocol and originating in the Republic of Poland in five equal annual steps by 10 per cent each, starting from the entry into force of the Agreement, within the limits of quotas set out in that Annex and increased in four annual steps by 10 per cent each, starting on 1 January 1994.

4. Customs duties on imports applicable in the Republic of Poland shall be reduced in respect of products listed in Annex C to this Protocol and originating in the Republic of Hungary in two equal annual steps by 10 per cent each, starting from the entry into force

of the Agreement, within the limits of quotas set out in that Annex and increased by 10 per cent on 1 January 1994.

5. Customs duties on imports applicable in the Republic of Poland shall be reduced in respect of products listed in Annex D to this Protocol and originating in the Republic of Hungary in five equal annual steps by 10 per cent each, starting from the entry into force of the Agreement, within the limits of quotas set out in that Annex and increased in four annual steps by 10 per cent each, starting on 1 January 1994.

6. For products listed in Annexes to this Protocol subject to import licensing import licenses shall be issued automatically up to the quantities specified therein.

7. Immediately after the conclusion of the free trade agreement between the Republic of Hungary and EFTA the Republic of Hungary shall enter into prompt consultations with the Republic of Poland. The purpose of consultations shall be the extension to the Republic of Poland of the treatment concerning market access of seafish and marine products granted by the Republic of Hungary within its free trade agreement with EFTA.

## Annex A to Protocol 6

Heading No.	HS code	Description of products	Current duty %	Final duty reduction %	Quota in 1993
0201	0201	Meat of bovine animals, fresh or chilled	15	20	500 t
0203	0203	Meat of swine, fresh chilled or frozen	15	20	1 000 t
0210	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible offal flours and meals of meat and meat offal			100 t
	0210 11		25	20	
	0210 20		25	20	
	0210 90 996		25	20	
0407	0407 0407 00 999	Birds' eggs in shell, fresh, preserved or cooked	30	20	1 000 t
0408	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			200 t
	0408 11 017		35	20	
	0408 11 026 to 19 002		30	20	
	0408 91 015		35	20	
	0408 91 990 to 99		30	20	
0409	0409	Natural honey	30	20	200 t
0703	0703 0703 10	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:	15	20	5 000 t
1002	1002 1002 00 993	Rye	2	20	20 000 t
1003	1003 1003 00 992	Barley	3	20	50 000 t
1004	1004 1004 00 991	Oats	3	20	20 000 t
1205	1205 1205 00 002	Rape or colza seeds, whether or not broken	0		10 000 t
1601	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	25	20	300 t
1602	1602	Other prepared or preserved meat, meat offal or blood			300 t
	1602 10 017		20	20	
	1602 10 992 to 39		25	20	

Heading No.	HS code	Description of products	Current duty %	Final duty reduction %	Quota in 1993
1602	1602 41 to 50 1602 90 015 1602 90 990		20 15 25	20 20 20	
1701	1701	Cane or beet sugar and chemically pure sucrose, in solid form	80	20	5 000 t
1704	1704 1704 10 018 1704 10 997 1704 90 016 1704 90 991	Sugar confectionery (including white chocolate) not containing cocoa	30 70 55 60	20 20 20 20	100 t
1902	1902  1902 11 to 19 1902 20 017 1902 20 026 1902 20 035 1902 20 992 1902 30 1902 40	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	20 25 24 45 15 20 15	20 20 20 20 20 20 20	100 t
1905	1905  1905 10 1905 20 1905 30 015 1905 30 990 1905 40 016 1905 40 025 1905 40 034 1905 40 991 1905 90 011 1905 90 020 1905 90 996	Bread, pastry cakes, nuts 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	50 80 0 80 65 50 0 80 0 50 80	20 20 20 20 20 20 20 20 20 20 20	100 t
2201	2201  2201 10 008 2201 90 006	Waters, including natural and artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	15 0	20	5 000 hl
2202	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 and vegetable juices of heading No. 2009	40	20	1 000 hl
2203	2203	Beer made from malt	30	20	10 000 hl

Heading No.	HS code	Description of products	Current duty %	Final duty reduction %	Quota in 1993
2208	2208 2208 10 to 20 011 2208 20 020 to 50 2208 90 018 2208 90 993	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages	40 80 40 80	20 20 20 20	30 000 hl
2401	2401 2401 10 022	Unmanufactured tobacco; tobacco refuse	47	20	500 t

## Annex B to Protocol 6

Heading No.	HS code	Description of products	Current duty %	Final duty reduction %	Quota in 1993
0207	0207 0207 10 to 22 0207 41 0207 42 0207 43 002 0207 50 004	Meat and edible offal, of the poultry of the heading No. 0105, fresh, chilled or frozen	20 20 20 20 35	50 50 50 50 50	5 000 t
0403	0403  0403 10	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or nor concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	15	50	
0405	0405	Butter and other fats and oils derived from milk	60	50	100 t
0406	0406 0406 10 016 0406 10 025 0406 10 991 0406 20 017 0406 20 992 0406 30 018 0406 30 993 to 40 0406 90 014 0406 90 025 0406 90 999	Cheese and curd	40 50 25 40 25 40 25 40 25 50	50 50 50 50 50 50 50 50 50 50	100 t
0601	0601  0601 10 0601 20 018 0601 20 993	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	15 10 30	50 50 50	
0602	0602  0602 20 017 0602 20 992 to 91 0602 99	Other live plants (including their roots), cuttings and slips; mushroom spawn	12 5 3	50 50 50	
0603	0603  0603 10 0603 90 013 0603 90 998	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	40 20 30	50 50 50	

Heading No.	HS code	Description of products	Current duty %	Final duty reduction %	Quota in 1993
0604	0604 0604 10 014 0604 10 023 0604 10 999 0604 91 006 0604 99 019 0604 99 994	Foliage, branches and other parts of plants, without flowers or flower buds, angrasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	25 15 30 25 15 30	50 50 50 50 50 50	
0701	0701 0701 10 0701 90	Potatoes, fresh or chilled	3,4 10	50 50	10 000 t
0704	0704	Cabbages, cauliflowers, kohlrabi and similar edible brassicas, fresh or chilled	12	50	5 000 t
0706	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	12	50	5 000 t
0707	0707	Cucumbers and gherkins, fresh or chilled	12	50	10 000 t
0712	0712 0712 10 0712 20 0712 30 0712 90 014 0712 90 999	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	30 25 30 3 30	50 50 50 50 50	1 000 t
0808	0808 0808 10 0808 20	Apples, pears and quinces, fresh (Cider apples, in bulk)	25 25	50 50	3 000 t
0810	0810 0810 10 to 20 0810 30	Other fruit, fresh	25 25	50 50	100 t
0909	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	10	50	
0910	0910 0910 40	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	15	50	
1105	1105	Flour, meal and flakes of potatoes	30	50	
1107	1107 1107 20	Malt, whether or not roasted	35	50	
1108	1108	Starches; inulin	30	50	

Heading No.	HS code	Description of products	Current duty %	Final duty reduction %	Quota in 1993
1211	1211 1211 90 996	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	5	50	
1501	1501 1501 00 032 1501 00 999	Lard, other pig fat and poultry fat, rendered, whether or not pressed or solvent extracted	25 10	50 50	
1514	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	8	50	1 000 t
1703	1703 1703 90 992	Molasses resulting from the extraction or refining of sugar	30	50	
2001	2001 2001 10 to 90 019 2001 90 028 2001 90 994	Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	20 15 50	50 50 50	100 t
2007	2007 2007 10 2007 99 995	Jams, fruit jellies, marmalades, fruit and nut puree and fruit or nut pastes, being cooked preparations whether or not containing added sugar or other sweetening matter	30 30	50 50	400 t
2008	2008 2008 11 2008 40 2008 60 2008 80 2008 99	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	20 20 20 20 20	50 50 50 50 50	400 t
2009	2009 2009 70 to 90	Fruit juices (including grape must) and vegetable juices unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	20	50	1 000 t
2101	2101	Extracts, essences and concentrates, of coffee, tea, mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof			100 t

Heading No.	HS code	Description of products	Current duty %	Final duty reduction %	Quota in 1993
	2101 30 016 2101 30 991		80 30	50 50	
2207	2207  2207 10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % or higher; ethyl alcohol and other spirits, denatured of any strength	  15	  50	  1 000 hl
2209	2209	Vinegar and substitutes for vinegar obtained from acetic acid	70	50	1 000 hl



## Annex C to Protocol 6

Heading No.	CN code	Description of products	Current duty %	Final duty reduction %	Quota in 1993
0103	0103 0103 92	Live swine	35	20	4 000 t
0203	0203	Meat of swine fresh, chilled or frozen fresh or chilled	30	20	3 500 t
0301	0301 0301 93	Live fish	10	20	400 t
0402	0402 0402 10 0402 21 0402 29 0402 91 to 99	Milk and cream, concentrated or containing added sugar or other sweetening matter	30 40 10 40	20 20 20 20	500 t
0407	0407 0407 00 90	Birds' eggs in shell, fresh, preserved or cooked	25	20	1 500 t
0408	0408 0408 11 to 19 0408 91 to 99	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	25 35	20 20	200 t
0409	0409	Natural honey	35	20	200 t
1001	1001 1001 10 1001 90 91 to 99	Wheat and meslin	20 20	20 20	70 000 t
1003	1003	Barley	20	20	25 000 t
1005	1005 1005 10 90	Maize (corn)	20	20	25 000 t
1512	1512 1512 19	Sunflower - seed, safflower or cotton - seed oil and fractions thereof, whether or not refined but not chemically modified	30	20	2 500 t
1601	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	35	20	400 t
1602	1602	Other prepared or preserved meat, meat offal or blood			300 t

Heading No.	CN code	Description of products	Current duty %	Final duty reduction %	Quota in 1993
	1602 41 1602 42 1602 49		40 40 40	20 20 20	
1701	1701 1701 12	Cane or beat sugar and chemically pure sucrose, in solid form	40	20	5 000 t
1704	1704 1704 10 to 90 10 1704 90 30 to 99	Sugar confectionary (including white chocolate) not containing cocoa	30 35	20 20	100 t
1902	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, canelloni; couscous whether or not prepared	40	20	100 t
1905	1905 1905 10 to 20 1905 30 11 to 59 1905 30 91 1905 30 99 1905 40 1905 90 10 to 55 1905 90 60 1905 90 90	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	35 40 35 40 35 25 40 35	20 20 20 20 20 20 20 20	100 t
2201	2201	Waters including natural or artificial mineral waters and aerated waters not containing added sugar or other sweetening matter nor flavoured; ice and snow	20	20	1 000 hl
2202	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	20	20	5 000 hl
2205	2205 2205 10 10 2205 10 90	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	30 min. duty 25 USD/hl 75 min. duty 25 USD/hl +2,5 USD %/hl	20 20	30 000 hl

Heading No.	CN code	Description of products	Current duty %	Final duty reduction %	Quota in 1993
	2205 90 10		40 min. duty 20 USD/hl	20	
	2205 90 90		75 min. duty 20 USD/hl +2 USD %/hl	20	
2208	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs, and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages			1 000 hl
	2208 10		55 +3 USD %/hl	20	
	2208 20 10		75 min. duty 25 USD/hl +2,5 USD %/hl	20	
	2208 20 90		75 min. duty 20 USD/hl +2 USD %/hl	20	
	2208 30 11		85 min. duty 25 USD/hl +2,5 USD %/hl	20	
	2208 30 19		85 min. duty 20 USD/hl +2 USD %/hl	20	
	2208 30 90		85 min. duty 20 USD/hl +2 USD %/hl	20	
	2208 30 91		85 min. duty 25 USD/hl +2,5 USD %/hl	20	
	2208 40 10		80 min. duty 15 USD/hl +1,5 USD %/hl	20	
	2208 40 90		80 min. duty 10 USD/hl +1 USD %/hl	20	
	2208 50 11		85 min. duty 15 USD/hl +1,5 USD %/hl	20	
	2208 50 19		85 min. duty 10 USD/hl +1 USD %/hl	20	

Heading No.	CN code	Description of products	Current duty %	Final duty reduction %	Quota in 1993
	2208 50 91		85 min. duty 15 USD/hl +1,5 USD %/hl	20	
	2208 50 99		85 min. duty 10 USD/hl +1 USD %/hl	20	
	2208 90		105 +3 USD %/hl	20	
2401	2401 2401 10	Unmanufactured tobacco; tobacco refuse:	30	20	500 t

## Annex D to Protocol 6

Heading No.	CN code	Description of products	Current duty %	Final duty reduction %	Quota
0105	0105 0105 91	Live poultry, that to say, fowls of the species Gallus Domesticus, ducks, geese, turkeys and guinea fowls	10	50	500 t
0207	0207 0207 10 11 to 39 0207 21 to 22 0207 39 11 to 51 0207 41 to 42	Meat and edible offal of the poultry of heading No. 0105, fresh, chilled or frozen	30 30 30 30	50 50 50 50	2 000 t
0403	0403 0403 10	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk	35	50	
0405	0405	Butter and other fats and oils derived from milk	40	50	100 t
0406	0406	Cheese and curd	35	50	100 t
0601	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	15	50	
0602	0602 0602 10 10 0602 10 90 0602 20 10 0602 20 91 to 99 0602 30 to 99	Other live plants (including their roots) cuttings and slips; mushroom spawn	5 10 5 15 20	50 50 50 50 50	
0603	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	35	50	
0709	0709 0709 60	Fruits of the genus Capsicum or of the genus Pimenta	15	50	3 000 t
0710	0710 0710 40 0710 80 51	Vegetable (uncooked or cooked by steaming in boiling water) frozen	20 25	50 50	

Heading No.	CN code	Description of products	Current duty %	Final duty reduction %	Quota
0802	0802	Other nuts, fresh or dried, whether or not shelled or peeled			
	0802 22 0802 40		25 25	50 50	1 000 t 2 000 t
0806	0806	Grapes, fresh or dried			15 000 t
	0806 10 11		15	50	
	0806 10 15		20	50	
	0806 10 19		25	50	
	0806 10 91		20	50	
	0806 10 99		25	50	
0807	0807	Melons (including watermelons)	15	50	2 000 t
0808	0808	Pears and quinces			
	0808 20		25	50	1 000 t
0809	0809	Apricots, peaches			
	0809 10		25	50	8 000 t
	0809 30		25	50	7 000 t
0904	0904	Fruits of the genus Capsicum or of the genus Pimenta dried or crushed or ground			
	0904 20		20	50	
0909	0909	Seeds of anise, badian, fennel, coriander, cumin and caraway; juniper berries			
	0909 30		20	50	
1006	1006	Rice			
	1006 10 10		15	50	
	1006 10 21		10	50	
	to 40				
1103	1103	Cereal groats, meal and pellets			
	1103 13		25	50	
	1103 14		20	50	
1201	1201	Soya bean, whether or not broken	10	50	3 000 t
1206	1206	Sunflower seed, whether or not broken	15	50	7 500 t
1208	1208	Flours and meals of oil seeds or oleaginous fruits other than those of mustard	15	50	3 000 t
1211	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	10	50	
2001	2001	Vegetables, fruit, nuts and other edible plants, prepared or preserved by vinegar or acetic acid			
	2001 90		30	50	
2007	2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter			1 000 t
	2007 10		35	50	
	2007 99		35	50	

Heading No.	CN code	Description of products	Current duty %	Final duty reduction %	Quota
2008	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included			500 t
	2008 11 to 19		35	50	
	2008 20 11 to 39		40	50	
	2008 20 51 to 99		35	50	
	2008 30 11 to 19		40	50	
	2008 30 31		35	50	
	2008 30 39		40	50	
	2008 30 51 to 99		35	50	
	2008 40 11 to 39		40	50	
	2008 40 51 to 99		35	50	
	2008 50 11 to 59		40	50	
	2008 50 61 to 99		35	50	
	2008 60 11 to 19		40	50	
	2008 60 31 to 99		35	50	
	2008 70 11 to 19		40	50	
	2008 70 31		35	50	
	2008 70 39 to 59		40	50	
	2008 70 61 to 99		35	50	
	2008 80 11 to 19		40	50	
	2008 80 31		35	50	
	2008 80 39		40	50	
	2008 80 50 to 99		35	50	
	2008 92 11 to 19		40	50	
	2008 92 31		35	50	
	2008 92 39		40	50	
	2008 92 50 to 99		35	50	
	2008 99 11		35	50	
	2008 99 19 to 21		40	50	
	2008 99 23 to 35		35	50	
	2008 99 39		40	50	
	2008 99 41 to 99		35	50	
2009	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit or not containing added sugar or other sweetening matter			1 000 t

Heading No.	CN code	Description of products	Current duty %	Final duty reduction %	Quota
	2009 60 11 to 19 2009 60 51 to 90 2009 70 11 to 19 2009 80 11 to 19 2009 80 32 to 99		55 35 50 50 35	50 50 50 50 50	
2204	2204  2204 10 to 21 10  2204 21 21 to 59  2204 21 90  2204 29 10  2204 29 21 to 29  2204 29 31 to 39  2204 29 41 to 55  2204 29 59  2204 29 90	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 2009	  30 min. duty 50 USD/hl 30 min. duty 50 USD/hl 75 min. duty 25 USD/hl + 2,5 USD %/hl 25 min. duty 50 USD/hl 25 min. duty 15 USD/hl 25 min. duty 20 USD/hl 25 min. duty 25 USD/hl 30 min. duty 25 USD/hl 75 min. duty 20 USD/hl +2 USD %/hl	  50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50	100 000 hl
2209	2209  2209 00 11  2209 00 19  2209 00 91  2209 00 99	Vinegar and substitutes for vinegar obtained from acetic acid	  35 min. duty 15 USD/hl 35 min. duty 10 USD/hl 35 min. duty 15 USD/hl 35 min. duty 10 USD/hl	  50 50 50 50 50	1 000 hl



## PROTOCOL 7

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

#### TITLE I

#### Article 4

#### Definition of the concept of "originating products"

##### Article 1

For the purpose of implementing this Agreement, and without prejudice to the provisions of Article 2, the following products shall be considered as products originating in a State Party to this Agreement:

- (a) products wholly obtained in that State within the meaning of Article 3;
- (b) products obtained in that State incorporating materials which have not been wholly obtained there, provided that:
  - (i) such materials have undergone sufficient working or processing in that State within the meaning of Article 4, or that
  - (ii) such materials originate, in the importing State Party to this Agreement.

##### Article 2

Products originating, within the meaning of this Protocol, in any State Party to this Agreement, and exported from one State Party to this Agreement to another State Party to this Agreement in the same state or having undergone in the exporting State working or processing not reaching the level of that referred to in paragraph 2, 3 or 4 of Article 4, retain their origin.

##### Article 3

The following shall be considered as wholly obtained in a State Party to this Agreement within the meaning of sub-paragraph (a) of Article 1:

- (a) mineral products extracted from its soil or from its seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by its vessels;
- (g) products made aboard its factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials, subject to Note 5a on used tyres contained in Annex I to this Protocol;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

1. The expressions "Chapters" and "headings" used in this Protocol shall mean the Chapters and the headings (four digit codes) used in the Nomenclature which makes up the "Harmonized Commodity Description and Coding System" (hereinafter referred to as the Harmonized System or HS). The expression "classified" shall refer to the classification of a product or material under a particular heading.

2. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified within a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3, 4 and 5.

3. For a product mentioned in columns 1 and 2 of the List in Annex II to this Protocol, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 2.

4. For the products of Chapters 84 to 91 inclusive, as an alternative to satisfying the conditions set out in column 3, the exporter may opt to apply the conditions set out in column 4 instead.

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

- (a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking up and assembly of consignments;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating products;
- (f) simple assembly of parts of articles to constitute a complete article;

- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

#### Article 5

1. The term "value" in the List in Annex II to this Protocol shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned.

Where the value of the originating materials used needs to be established, this paragraph shall be applied *mutatis mutandis*.

2. The term "ex-works price" in the List in Annex II shall mean the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

#### Article 6

Goods originating in the sense of this Protocol and constituting a single shipment which is not split up may be transported through territory other than that of any State Party to this Agreement, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

### TITLE II

#### Proof of origin

#### Article 7

1. Originating products within the meaning of this Protocol shall, on importation into a State Party to this Agreement, benefit from the Agreement upon submission of one of the following documents:

- (a) an EUR. 1 movement certificate, hereinafter referred to as an "EUR. 1 certificate" or an EUR. 1 certificate, valid for a long term, and invoices referring to such certificate made out in accordance with Article 13. A specimen of the EUR. 1 certificate is given in Annex III to this Protocol;
- (b) a form EUR. 2, specimen of which is given in Annex IV to this Protocol or an invoice bearing the exporter's declaration as given in Annex V to this Protocol, made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 5,110 units of account;
- (c) an invoice bearing the exporter's declaration as given in Annex V to this Protocol, made out in accordance with Article 13.

2. The following originating products within the meaning of this Protocol shall, on importation into a State Party to the Agreement, benefit from the Agreement without being necessary to produce any of the documents referred to in paragraph 1:

- (a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 365 units of account;
- (b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 1,025 units of account.

These provisions shall be applied only when such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of the Agreement, and where there is no doubt as to the veracity of such declaration.

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

3. Amounts in the national currency of the exporting State Party to the Agreement equivalent to the amounts expressed in units of account shall be fixed by the exporting State and communicated to the other State Parties to the Agreement. When the amounts are higher than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

The equivalent of unit of account in the currencies of the State Parties to the Agreement, shall be the amounts specified in Annex VII to this Protocol.

4. If the goods, which are fulfilling the requirements of this Protocol, are invoiced in the currency of third State, the importing State to this Agreement shall recognize the equivalents of the value limits expressed in the national currency of a third State as are listed in Annex VII to this Protocol.

5. Up to and including 30 April 1993, the unit of account, to be used in any given national currency shall be the equivalent in that national currency of the unit of account as specified in Annex VII to this Protocol.

For each successive period of two years, it shall be equivalent in that national currency of the unit of account as at the first working day in October in the year immediately preceding that two-year period.

The equivalents of the value limits, referred to in Article 7, paragraph 1(b), 2(a) and (b) of this Protocol, expressed in the national currencies are to be changed in accordance with the above mentioned terms.

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

7. Sets, within the meaning of General Rule 3 of the Harmonized System, shall be regarded as originating

when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 per cent of the ex-works price of the set.

#### Article 8

1. An EUR. 1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR. 1 certificate shall be issued by the customs authorities of a State Party to this Agreement if the goods to be exported can be considered as products originating in that State within the meaning of Article 1.

3. The customs authorities of a State Party to this Agreement may, provided that the goods to be covered by the EUR. 1 certificates are in its territory, issue EUR. 1 certificates under the conditions laid down in this Protocol if the goods to be exported can be considered as products originating in one of a State Parties to this Agreement within the meaning of Article 2 and provided that the goods covered by the EUR. 1 certificate are in its territory, except the cases mentioned in Article 16.

In such cases, the issue of the EUR. 1 certificate is subject to the presentation of the evidence of origin issued or made out previously.

4. An EUR. 1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the treatment provided for in this Agreement.

The date of issue of the EUR. 1 certificate must be indicated in the box on the EUR. 1 certificate reserved for the customs authorities.

5. In exceptional circumstances an EUR. 1 certificate may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors, involuntary omissions or special circumstances.

The customs authorities may issue an EUR. 1 certificate retrospectively only after verifying that the particulars supplied in the exporter's application agree with those on the corresponding document.

EUR. 1 certificates issued retrospectively must be endorsed with one of the following phrases: "ISSUED RETROSPECTIVELY", "WYDANE RETROSPEKTYWNIĘ", "KIADVA VISSZAMENŐLEGES HATÁLLYAL", "VYSTAVENO DODATEČNĚ", "VYSTAVENĚ DODATOČNĚ".

6. In the event of the theft, loss or destruction of an EUR. 1 certificate, the exporter may apply to the customs authorities which issued it for a duplicate to be made out on the basis of the export documents in their possession. The duplicate issued in this way must be endorsed with one of the following words: "DUPLIKAT", "MÁSOLAT", "DUPLIKÁT", "DUPLICATE".

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

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the "Remarks" box on the EUR. 1 certificate.

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

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

10. The provisions of paragraphs 2 to 9 above shall apply, mutatis mutandis, to the evidence of origin made out by approved exporters under the conditions set out in Article 13.

#### Article 9

1. An EUR. 1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form of which a specimen is given in Annex III to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting State to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the 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. Since the EUR. 1 certificate constitutes the documentary evidence for the application of the Agreement, it shall be the responsibility of the customs authorities of the exporting State to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. When an EUR. 1 certificate is issued within the meaning of paragraph 5 of Article 8, after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

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

5. Applications for EUR. 1 certificates and the evidence of origin referred to in the second sub-paragraph of paragraph 3 of Article 8, upon presentation of which new EUR. 1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting State.

## Article 10

1. EUR. 1 certificates shall be made out on the form of which a specimen is given in Annex III to this Protocol. This form shall be printed in one or more of the official languages of the State Parties to this Agreement or in English. EUR. 1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters and in one run.

2. The EUR. 1 certificate shall be 210 × 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used must be white-sized writing paper not containing mechanical pulp and weighing not less than 25 grammes per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The State Parties to this Agreement may reserve the right to print the EUR. 1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR. 1 certificate must include a reference to such approval. Each EUR. 1 certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

## Article 11

1. An EUR. 1 certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to paragraph 5 of Article 4, where, at the request of the person declaring the goods at customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Harmonized System is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR. 1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR. 1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date is due to force majeure or exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing State may accept the EUR. 1 certificates where the goods have been submitted to them before the said final date.

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

5. EUR. 1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 6 have been met shall be provided by submission to the customs authorities of the importing State of either:

- (a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or
- (b) a certificate issued by the customs authorities of the transit country containing:
  - an exact description of the goods,
  - the date of unloading and reloading of the goods and, where applicable, the names of the ships,
  - certified proof of the conditions under which the goods have stayed in the transit country;
- (c) or, failing these, any substantiating documents.

## Article 12

1. Form EUR. 2 shall be completed and signed by the exporter or, under his responsibility, by his authorized representative. It shall be made out on the form of which a specimen is given in Annex IV. This form shall be printed in one or more of the official languages of the State Parties to this Agreement or in English. It shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten, it must be completed in ink and in capital letters.

2. One form EUR. 2 shall be completed for each consignment.

3. Form EUR. 2 shall measure 210 × 148 mm. A tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be whiterized writing paper not containing mechanical pulp and weighing not less than 64 g/m<sup>2</sup>.

4. The State Parties to this Agreement may reserve the right to print form EUR. 2 themselves or may have it printed by printers approved by them. In the latter case each form must bear a reference to such approval. In addition, the form must bear the name and address of the printer as a mark by which the printer can be identified. It shall also bear a serial number whether or not printed, by which it can be identified.

5. If the goods contained in the consignment have already been subject to verification in the exporting State by reference to the definition of the concept of originating goods, the example may refer to this check in the "Remarks" box on form EUR. 2.

6. An exporter who has completed a form EUR. 2 shall be obliged to submit, at the request of the Cus-

toms authorities of the exporting State, supporting evidence concerning the use of this form.

#### Article 13

1. Notwithstanding paragraphs 1 to 7 of Article 8 and paragraphs 1, 4 and 5 of Article 9, a simplified procedure for the issue of the documentation relating to the evidence of origin shall be applicable under the terms of the provisions set out below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as "approved exporter", who makes frequent shipments for which EUR. 1 certificates may be issued, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the goods, not to submit to the customs office in the exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in paragraphs 1 to 4 of Article 8 and paragraph 2 of Article 11.

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR. 1 certificates, valid for a maximum period of one year from the date of issue, hereinafter referred to as "LT certificates". The authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

Where the simplified procedure applies, the customs authorities of the exporting State may prescribe the use of EUR. 1 certificates bearing a distinctive sign by which they may be identified.

4. The authorization referred to in paragraphs 2 and 3 shall stipulate, at the choice of customs authorities, that Box 11, 'Customs endorsement', of the EUR. 1 certificate must:

- (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the handwritten or non-handwritten signature of an official of that office; or
- (b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex VI to this Protocol; this stamp may be preprinted on the form.

Box 11, 'Customs endorsement', of the EUR. 1 certificate shall be completed if necessary by the approved exporter.

5. In the cases referred to in paragraph 4, one of the following phrases shall be entered in box 7, "Remarks", of the EUR. 1 certificate: "Simplified procedure", "Uproszczona procedura", "Zjednodušené řízení", "Zjednodušené konanie", "Egyszerűsített eljárás".

The approved exporter shall if necessary indicate in Box 13, "Request for verification", the name and ad-

dress of the customs authority competent to verify the EUR. 1 certificate.

6. In the case referred to in paragraph 3, the approved exporter shall also enter in box 7 of the EUR. 1 certificate one of the following phrases:

"LT certificate valid until...",  
 "LT świadectwo ważne do ...",  
 "LT osvědčení platné do ...",  
 "LT osvedčenie platné do ...",  
 "LT bizonyítvány érvényes ... -ig",

(date indicated in numerals),

and a reference to the authorization under which the relevant LT certificate has been issued.

The approved exporter shall not be required to refer in Box 8 and Box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measure (litres, m<sup>3</sup>, etc.) Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding paragraphs 1 to 3 of Article 13, the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may request him to produce a copy of the LT certificate to all of those offices.

8. Where an LT certificate has been submitted to the customs authorities, the evidence of the originating status of the imported goods shall, during the validity of the LT certificate, be given by invoices which satisfy the following conditions:

- (a) when an invoice includes both goods originating in a State Party to this Agreement, and non-originating goods, the exporter shall distinguish clearly between these two categories;
- (b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the name(s) of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfil the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the State Parties to this Agreement.

The customs authorities of the exporting State may require that the entries, which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

- (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;
- (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may, however, be produced at the import customs office within four months of the date of their being made out by the exporter.

9. In the framework of the simplified procedures, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommunications or electronic data processing methods. Such invoices shall be accepted by the customs of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

10. Should the customs authorities of the exporting State identify that a certificate and/or invoice issued under the provisions of this Article is invalid in relation to any goods supplied, they shall immediately notify the customs authorities of the importing State of the facts.

11. The customs authorities may authorize an approved exporter to make out invoices bearing the declaration given in Annex V to this Protocol in place of EUR. 1 certificates.

The declaration made by the approved exporter on the invoice shall be made out in one of the official languages of the State Parties to this Agreement or in English. It shall be signed in manuscript and must either:

- (a) have a reference to the approved exporter's authorization number, or
- (b) be endorsed by the approved exporter with the special stamp referred to in paragraph 4 (b) which has been approved by the customs authorities of the exporting State. This stamp may be preprinted on the invoice.

12. However, the customs authorities in the exporting State may authorize an approved exporter not to sign the statement in paragraph 8 (b) or the declaration referred to in paragraph 11 given on the invoice, when such invoices are made out and/or transmitted using telecommunications or electronic data processing methods.

The said customs authorities shall lay down conditions for the implementation of this paragraph, including, if they so require, a written undertaking from the approved exporter, that he accepts full responsibility for such statement and declaration as if they had in fact been signed in manuscript by him.

13. In the authorizations referred to in paragraphs 2, 3 and 11 the customs authorities shall specify in particular:

- (a) the conditions under which the application for EUR. 1 certificates or for LT certificates are made or under which the declaration concerning the origin of goods is made on the invoice;
- (b) the conditions under which these applications, as well as a copy of the invoices referring to an LT certificate and of the invoices bearing the exporter's declaration, are kept for at least two years. In the case of LT certificates or invoices referring to an LT certificate, this period shall begin from the date of expiry of validity of the LT certificate. These provisions shall also apply to the EUR. 1 certificates or LT certificates and the invoices referring to an LT certificate, as well as to invoices bearing the exporter's declaration, having served as the basis

for the issue of other evidence of origin, used under the conditions laid down in the second subparagraph of paragraph 3 of Article 8.

14. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2, 3 and 11.

15. The customs authorities shall refuse the authorizations referred to in paragraphs 2, 3 and 11 to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorizations at any time. They must do so where the conditions of approval are no longer satisfied or the approved exporter no longer offers those guarantees.

16. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

17. The provisions of this Article shall not prejudice application of the rules of the State Parties to this Agreement on customs formalities and the use of customs documents.

#### Article 14

The declaration referred to in paragraph 1 (c) of Article 7 shall be made out by the exporter in the form given in Annex V to this Protocol in one of the official languages of the State Parties to this Agreement or in English. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice and EUR. 2 bearing the said declaration for at least two years.

#### Article 15

1. The exporter or his representative shall submit with his request for an EUR. 1 certificate any appropriate supporting document proving that the goods to be exported quality for the issue of an EUR. 1 certificate.

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for at least two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply mutatis mutandis in the case of the use of the procedures laid down in paragraphs 2 and 3 of Article 13 and of the form EUR. 2 referred to in paragraphs 1 (b) and of the declaration referred to in paragraph 1 (c) of Article 7.

## Article 16

1. Goods sent from a State Party to this Agreement for exhibition in a country other than a State Party to this Agreement, and sold after the exhibition for importation into a State Party to this Agreement shall benefit on importation from the provisions of this Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in a State Party to this Agreement and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these goods from a State Party to this Agreement to the country in which the exhibition is held and has exhibited them there;
- (b) the goods have been sold or otherwise disposed of by that exporter to someone in a State Party to this Agreement;
- (c) the goods have been consigned during the exhibition or immediately thereafter to a State Party to this Agreement in the state in which they were sent for exhibition;
- (d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

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

## TITLE III

## Arrangements for administrative cooperation

## Article 17

1. In order to ensure the proper application of this Title, the State Parties to this Agreement shall assist each other through their respective customs administrations, in checking the authenticity and accuracy of EUR. 1 certificates, including those issued under paragraph 3 of Article 8 and the exporters' declarations made on form EUR. 2 or invoices.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative co-operation to be applied in due time in the State Parties to this Agreement.

3. The customs authorities of the State Parties to this Agreement shall provide each other with specimen impressions of stamps used in their customs offices for the issue of EUR. 1 certificates.

4. The State Parties to this Agreement shall take all necessary steps to ensure that goods traded under cover of an EUR. 1 certificate, which in the course of transport use a customs free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

5. When products originating in a State Party to this Agreement and imported into the customs free zone under cover of an EUR. 1 certificate undergo treatment or processing, the customs authorities concerned must 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.

## Article 18

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

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR. 1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration, or the EUR. 2 form, or a copy of those documents, to the customs authorities of the exporting State, giving where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for a posteriori verification, any documents and information that have been obtained suggesting that the particulars given on the EUR. 1 certificate, the EUR. 2 form or the invoice are inaccurate.

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

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the documents returned under paragraph 2 apply to the goods actually exported, and whether these goods can, in fact, quality for application of the preferential arrangements.

If in any cases of reasonable doubt is no reply within ten months from 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 authorities shall refuse, except in the case of force majeure or exceptional circumstances, any benefit from the preferential treatment laid down in the Agreement.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Sub-Committee on customs and origin matters referred to in Article 25. The decisions shall be taken by the Joint Committee.

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

Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the products would be accepted as originating products under this Protocol only after completion of such aspects of administrative cooperation set down in this Protocol which may have been activated, including in particular the verification procedure.

Likewise, products would be refused treatment as originating products under this Protocol only after the completion of the verification procedure.

For the purpose of the subsequent verification of EUR. 1 certificates, the customs authorities of the exporting State must keep the export documents, or copies of EUR. 1 certificates used in place thereof, for at least two years.

#### TITLE IV

##### Final provisions

###### Article 19

The State Parties to this Agreement shall each take the steps necessary to implement this Protocol.

###### Article 20

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

###### Article 21

Goods which conform to the provisions of Title I and which on the date of entry into force of the Agreement are either being transported or are being held in a State Party to this Agreement in temporary storage, in bonded warehouses or in free zones, may be accepted as originating products subject to the submission – within four months from that date – to the customs authorities of the importing State of evidence of origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

###### Article 22

The State Parties to this Agreement undertake to introduce measures necessary to ensure that the EUR. 1 certificates which their customs authorities are authorized to issue in pursuance of this Agreement are issued under the conditions laid down by this Agree-

ment. They also undertake to provide the administrative co-operation necessary for this purpose, in particular to check on the itinerary of goods traded under this Agreement and the places in which they have been held.

###### Article 23

1. Without prejudice to the provisions of Protocol 7, products which are of the kind to which the Agreement applies, and which are used in the manufacture of products for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration or an EUR. 2 form are issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption of customs duty of whatever kind when products originating in a State Party to this Agreement are concerned.

2. In this Article, the term "customs duty" also means charges having an effect equivalent to customs duty.

###### Article 24

1. Originating products within the meaning of Article 2 of this Protocol shall, on importation into a State Party to this Agreement benefit from the Agreement also upon submission of an EUR. 1 certificate issued by a customs office in any other State Party to this Agreement in which the expression "Application Article 24" – [the name of the country of origin] has been inserted in box 7 and authenticated by the stamp of the said office.

2. When products, previously imported into a State Party to this Agreement accompanied by evidence of origin referred to in paragraph 1 of Article 7, issued or made out in any other State Party to this Agreement, are re-exported to any other State Party to this Agreement the customs authorities of the exporting state shall undertake to issue EUR. 1 certificates with the expression "Application Article 24" – [the name of the country of origin], provided that the products are re-exported in the same state or have undergone no working or processing in a State Party to this Agreement going beyond that referred to in paragraph 5 of Article 4.

###### Article 25

A Sub-Committee on customs and origin matters shall be set up under the Joint Committee in accordance with paragraph 5 of Article 35 of the Agreement charged with carrying out administrative co-operation with a view to ensuring a practical, correct and uniform application of this Protocol as well as a continuous information and consultation process between experts.

It shall be composed of experts from the State Parties to the Agreement responsible for questions related to customs and origin matters.



## Article 26

For the purpose of implementing paragraph (b) (ii) of Article 1, any product originating in a State Party to this Agreement shall, on exportation to another State Party to this Agreement, be treated as a non-originating product during the period or periods in which the last-mentioned State Party to this Agreement applies the rate of duty applicable to third countries or any

corresponding safeguard measure to such products in accordance with this Agreement.

## Article 27

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

**Annex I****EXPLANATORY NOTES****Note 1 – Article 1**

The term "State Party to this Agreement" shall also cover the territorial waters of this State.

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the State Party to this Agreement to which they belong provided that they satisfy the conditions set out in Explanatory Note 4.

**Note 2 – Articles 1, 2 and 3**

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in a State Party to this Agreement except as provided for in Article 2.

If originating products exported from a State Party to this Agreement to another country are returned, except in so far as provided for in Article 2, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country.

**Note 3 – Articles 1 and 2**

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

**Note 4 – Article 3 (f)**

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

- (a) which are registered or recorded in a State Party to this Agreement;
- (b) which sail under the flag of a State Party to this Agreement;
- (c) which are at least 50 per cent owned by nationals of a State Party to this Agreement or by a company with its head office in such a State, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of a State Party to this Agreement and of which, in addition, in the case of partnerships or limited companies, at least half of the capital belongs to such a State or to public bodies or nationals of such a State;

(d) of which the captain and officers are all nationals of a State Party to this Agreement;

(e) of which at least 75 per cent of the crew are nationals of a State Party to this Agreement.

**Note 5 – Articles 3 and 4**

1. The unit of qualification for the application of the rules of origin shall be the particular product which is considered as the basic unit when determining classification using the Nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos. 63.08, 82.06 and 96.05.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System within a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified within the same heading of the Harmonized System, each product must be taken individually when applying the rules of origin.

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

**Note 5a – sub-paragraph (h) of Article 3**

In the case of used tyres, the term "used articles collected there, fit only for the recovery of raw materials" does not only cover used tyres fit only for the recovery of raw materials but also used tyres fit only for retreading or for use as waste.

**Note 6 – Paragraph 2 of Article 4**

The Introductory Notes to Annex II shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the List in Annex II but are subject instead to the change of heading rule set out in paragraph 2 of Article 4.

**Note 7 – Article 5**

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

"Customs value" shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the

General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

**Note 8** – Paragraph 1 of Article 7

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of paragraph 2 of Article 7, are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration.

**Note 9** – Paragraph 1 of Article 17 and Article 22

Where an EUR. 1 certificate has been issued under the conditions laid down in paragraph 3 of Article 8 and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative co-

-operation, true copies of the evidence of origin issued or made out previously relating to those goods.

**Note 10** – Article 23

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

“Products used in manufacture” shall mean any products in respect of which a “drawback of customs duty or exemption from customs duty of whatever kind” is requested as a result of the export of originating products for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an EUR. 2 form or an invoice bearing the exporter’s declaration are issued or made out.

## 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**

## INTRODUCTORY NOTES

## General

**Note 1**

- 1.1 The first two columns in the List describe the product obtained. The first column gives the heading number, or the Chapter number, used in the Harmonized System and the second column gives the description of goods used in that System for that heading or Chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rule in column 3 or column 4 only applies to the part of that heading or Chapter as described in column 2.
- 1.2 Where several heading numbers are grouped together in column 1 or a Chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 or column 4 applies to all products which, under the Harmonized System, are classified within headings of the Chapter or within any of the headings grouped together in column 1
- 1.3 Where there are different rules in the List applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3 or column 4.
- 1.4 For the products of Chapters 84 and 91 inclusive, if no origin rule is given in column 4, the rule set out in column 3 has to be applied.

**Note 2**

- 2.1 The term "manufacture" covers any kind of working or processing including "assembly" or specific operations. However, see paragraph 5 of Note 3 below.
- 2.2 The term "material" covers any "ingredient", "raw material", "component" or "part", etc., used in the manufacture of the product.
- 2.3 The term "product" refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

**Note 3**

- 3.1 In the case of any heading not in the List or any part of a heading that is not in the List, the "change of heading" rule set out in paragraph 2 of Article 4 applies. If a "change of heading" condition applies

to any entry in the List, then it is contained in the rule in column 3.

- 3.2 The working or processing required by a rule in column 3 or column 4 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 or column 4 likewise apply only to the non-originating materials used.
- 3.3 Where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading including other materials of heading No..." means that only materials classified within the same heading as the product of a different description than that of the product as given in column 2 of the List may be used.
- 3.4 If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own List rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.
  - For example:  
An engine of heading No. 84.07, 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. 72.24.  
If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No. ex 72.24 in the List. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.
- 3.5 Even if the change of heading rule or the rule contained in the List are satisfied, a product does not have origin if the processing carried out, taken as a whole, is insufficient in the sense of paragraph 5 of Article 4.

**Note 4**

- 4.1 The rule in the List represents the minimum amount of working or processing required and the

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

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

– For example:

The rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used, one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

– For example:

The rule for sewing machines specifies that the thread tension mechanism used has to originate and that the zigzag mechanism used also has to originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

4.3 When a rule in the List specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

– For example:

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

See also paragraph 3 of Note 7 in relation to textiles.

4.4 If in a rule in the List two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore the individual percentages must not be exceeded in relation to the particular materials they apply to.

#### Textiles

##### Note 5

5.1 The term “natural fibres” is used in the List to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste and unless otherwise specified, the term “natural fibres” includes fibres

that have been carded, combed or otherwise processed but not spun.

5.2 The term “natural fibres” includes horsehair of heading No. 05.03, silk of headings Nos. 50.02 and 50.03 as well as the wool fibres, fine or coarse animal hair of headings Nos. 51.01 to 51.05, the cotton fibres of headings Nos. 52.01 to 52.03 and the other vegetable fibres of headings Nos. 53.01 to 53.05.

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

5.4 The term “man-made staple fibres” is used in the List to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos. 55.01 to 55.07.

##### Note 6

6.1 In the case of the products classified within those headings in the List where a reference is made to this Introductory Note, the conditions set out in column 3 of the List shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also paragraph 3 and 4 of Note 6 below).

6.2 However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

The following are the basic textile materials:

- silk,
  - wool,
  - coarse animal hair,
  - fine animal hair,
  - horsehair,
  - cotton,
  - paper-making materials and paper,
  - flax,
  - true hemp,
  - jute and other textile bast fibres,
  - sisal and other textile fibres of the genus Agave,
  - coconut, abaca, ramie and other vegetable textile fibres,
  - synthetic man-made filaments,
  - artificial man-made filaments,
  - synthetic man-made staple fibres,
  - artificial man-made staple fibres.
- For example:

A yarn of heading No. 52.05 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the rules of origin may be used up to a weight of 10 % of the yarn.

– For example:

A woollen fabric of heading No. 51.12 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn or a combination

thereof that does not satisfy the rules of origin may be used up to a weight of 10 % of the fabric.

- For example:

Tufted textile of heading No. 58.02 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.

- For example:

If the tufted textile concerned had been made from cotton yarn and synthetic fabric, then, obviously, two separate basic textile materials would have been used.

- For example:

A carpet with tufts made both from artificial yarns and tufts made from cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are used at a later stage of manufacture than the rule allows, may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, the jute backing, the artificial yarns and/or the cotton yarns could be imported at that stage of manufacture, provided the weight conditions are met.

6.3 In the case of 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.

6.4 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

films of plastic film, this tolerance is 30 % in respect of this strip.

#### **Note 7**

7.1 In the case of those textile products, which are marked in the List by a footnote referring to this Introductory Note, textile 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.

7.2 Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of paragraph 3 of Note 4.

7.3 In accordance with paragraph 3 of Note 4, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

- For example:

If a rule in the List says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

7.4 Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

HS code	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
02.01	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No. 02.02
02.03	Meat of swine, fresh, chilled or frozen	Manufacture in which all the materials used must already be originating
02.07	Meat and edible meat offal, of the poultry heading No. 01.05, fresh, chilled or frozen	Manufacture in which all the materials used must already be originating
02.08	Other meat and edible meat offal, fresh, chilled or frozen	Manufacture in which all the materials used must already be originating
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading No. 02.01 to 02.06 and 02.08 or poultry liver of heading No. 02.07
03.02 to 03.05	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
04.02, 04.04 to 04.06	Dairy products	Manufacture from materials of any heading except milk or cream of heading No. 04.01 or 04.02
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used must already be originating,</li> <li>- any fruit juice (except those of pineapple, lime or grapefruit) of heading No. 20.09 used must be originating, and</li> <li>- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>
04.08	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No. 04.07
07.10 to 07.13	Edible vegetables, frozen or dried, provisionally preserved except for headings No. ex 07.10	Manufacture in which all the vegetable materials used must already be originating
ex 07.10	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
09.04	Pepper of the genus "Piper"; dried or crushed or ground fruits of the genus "Capsicum" or the genus "Pimenta"	Manufacture in which the fruits of the genus "Capsicum" of heading No. 0709.60, from the point of view of cultivation and primary processing, must already be originating
11.03	Cereal groats, meal and pellets	Manufacture in which all the materials used of Chapter 10 must already be originating
11.05	Flour, meal, flakes, granules and pellets of potato	Manufacture in which the potato used must already be originating
11.07	Malt whether or not roasted	The materials used, must be primarily processed and roasted in the country of origin
11.08	Starches; inulin	The basic materials used of Chapter 10 and of heading No. 0710 must already be originating
12.01	Soya beans, whether or not broken	Manufacture in which all the basic materials used must already be originating
12.05	Rape or colza seeds, whether or not broken	Manufacture in which all the basic materials used must already be originating
12.06	Sunflower seeds, whether or not broken	Manufacture in which all the basic materials used must already be originating

(1)	(2)	(3)
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	Manufacture in which all the basic materials used must already be originating
12.11	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 or powdered	Manufacture in which all the basic materials used must already be originating
15.01	Lard: other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted: - Fats from bones or waste  - Other	Manufacture from materials of any heading except those of heading No. 02.03, 02.06 or 02.07 or bones of heading No. 05.06 Manufacture from meat and offal of swine of heading No. 02.03 or 02.06 or meat and edible offal of poultry of heading No. 02.07
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - Solid fractions of fish oils and fats and oils of marine mammals - Other	Manufacture from materials of any heading including other materials of heading No. 15.04 Manufacture in which all the animal materials of Chapter 2 and 3 used must already be originating
ex 15.07 to 15.15	Fixed vegetable oils and its fractions, whether or not refined, but not chemically modified: - Solid fractions, except for that Jojoba oil  - Other, except for:  -- Lung oil; myrtle wax and Japan wax -- Those for technical or industrial uses other than the manufacture of foodstuffs for human Consumption	Manufacture from other materials of heading No. 15.07 to 15.15 Manufacture in which all the vegetable materials used must already be originating
ex 15.16	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal the vegetable materials used must already be originating
ex 15.17	Edible liquid mixtures of vegetable oils of headings Nos. 1507 to 1515:	Manufacture in which all the vegetable materials used must already be originating
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
16.02	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs and other aquatic invertebrates used must already be originating
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish and fish eggs used must already be originating
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs and other aquatic invertebrates used must already be originating
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 17.03	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product



(1)	(2)	(3)
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
19.02	Pasta, whether or not cooked or stuffed (with meat of other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which all the cereals (except durum wheat) meat, meat offal, fish, crustaceans or molluscs used must already be originating
19.05	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
20.01	Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must already be originating
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex-works price of the product
20.08	Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: - Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen - Nuts, not containing added sugar or spirit  - Other	Manufacture in which all the fruit and nuts used must already be originating  Manufacture in which the value of the originating nuts and oil seeds of heading Nos. 08.01, 08.02 and 12.02 to 12.07 used exceeds 60 % of the ex-works price of the product Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 20.09	Fruit juices (including grape must) unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 21.01	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must already be originating
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
22.02	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. 20.09	Manufacture in which all the materials used are classified in a heading other than that of the product provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating

(1)	(2)	(3)
22.03	Beer made of malt	Manufacture in which the value of any materials of heading No. 11.07 used does not exceed 30 % of the ex-works price of the product
ex 22.04	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture in which all the grapes or any materials derived from grapes used must already be originating
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which the wine of heading No. 22.04 used in biggest amount and grape of heading No. 08.06 used must already be originating
ex 22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured of any strength	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – must be wholly obtained
ex 22.08	Unflavoured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – must be wholly obtained
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	The basic materials of heading No. 08.06 and 08.08 or other materials used must already be originating
23.09	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, must or milk used must already be originating
24.01	Unmanufactured tobacco; tobacco refuse	Primary processing in which the dried tobacco of Virginia type must be wholly obtained
ex 25.04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 25.15	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 (event if already sawn) of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sand-stone and other monumental and 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 stones (even if already sawn) of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite	Calcination of dolomite not calcined
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	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 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 25.25	Mica powder	Grinding of mica or mica waste
ex 25.30	Earth colours, calcined or powdered	Calcination or grinding of earth colours

(1)	(2)	(3)
ex 27.07	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	Manufacture from materials of any heading
27.10	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	Manufacture from materials of any heading
ex 27.12	Refined petroleum jelly	Manufacture from unrefined petroleum jelly
ex 27.12	Paraffin wax	Manufacture from slack wax or scale wax
ex 27.12	Microcrystalline petroleum wax, slack wax, purified ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Manufacture from crude ozokerite
ex Ch.28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for headings ex 28.11, ex 28.33 and ex 28.40 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide
ex 28.33	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 28.40	Sodium perborate	Manufacture from disodium tetraborate pentahydrate
ex Ch.29	Organic chemicals, except for headings Nos. ex 29.05, 29.15, ex 29.32, 29.33 and 29.34, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 29.05. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product
29.15	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 headings Nos. 29.15 and 29.16 used may not exceed 20 % of the ex-works price of the product
ex 29.32	Internal ethers and their halo-genated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 29.09 used may not exceed 20 % of the ex-works price of the product
ex 29.32	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading, including other materials of heading No. 29.32

(1)	(2)	(3)
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only nucleic acids and their salts;	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32 and 29.33 used may not exceed 20 % of the ex-works price of the product
29.34	Other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32, 29.33 and 29.34 used may not exceed 20 % of the ex-works price of the product
ex Ch.30	Pharmaceutical products, except for headings Nos. 30.02, 30.03 and 30.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
30.02	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- Other: <ul style="list-style-type: none"> <li>-- Human blood</li> <li>-- Animal blood prepared for therapeutic or prophylactic uses</li> <li>-- Blood fractions other than antisera, haemoglobin and serum globulin</li> <li>-- Haemoglobin, blood globulin and serum globulin</li> <li>-- Other</li> </ul> </li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>
30.03 and 30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified in a heading other than that of the product. However, materials of heading No. 30.03 or 30.04 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product, and</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>

(1)	(2)	(3)
ex Ch. 31	Fertilisers except for heading No. ex 31.05 for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phos-phorus and potassium; other fertilisers; 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 in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Ch.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 headings Nos. ex 32.01 and 32.05, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>1)</sup>	Manufacture from materials of any heading, except headings Nos. 32.03 and 32.04 provided the value of any material classified in heading No. 32.05 does not exceed 20 % of the ex-works price of the product
ex Ch. 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No. 33.01, for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" <sup>2)</sup> 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
ex Ch. 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for heading No. 34.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
34.04	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials not classified in heading No. 34.04 or in Chapter 29

<sup>1)</sup> Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any materials or used ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

<sup>2)</sup> A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

(1)	(2)	(3)
34.04 (cont'd)	- Other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>- Hydrogenated oils having the character of waxes of heading No. 15.16</li> <li>- Fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 15.19</li> <li>- Materials of heading No. 34.04</li> </ul> <p>However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product</p>
ex Ch. 35	Albuminoidal substances; modified starches; glues; enzymes; except for headings Nos. 35.05 and ex 35.07 for which the rules are set out below	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>
35.05	<p>Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> <li>- Starch ethers and esters</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No. 35.05</p> <p>Manufacture from materials of any heading, except those of heading No. 11.08</p>
ex 35.07	Prepared enzymes not elsewhere specified or included	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Ch. 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>
ex Ch. 37	Photographic or cinematographic goods; except for headings Nos. 37.01, 37.02 and 37.04 for which the rules are set out below	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>
37.01	<p>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:</p> <ul style="list-style-type: none"> <li>- Instant print film for colour photography, in packs</li> <li>- Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials from heading No. 37.02 may be used provided their value does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials which are classified within heading No. 37.01 and 37.02 may be used provided their value taken together does not exceed 20 % of the ex-works price of the product</p>
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	<p>Manufacture in which all the materials used are classified in a heading other than heading No. 37.01 or 37.02</p>
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	<p>Manufacture in which all the materials used are classified in a heading other than headings No. 37.01 to 37.04</p>

(1)	(2)	(3)
ex Ch. 38	Miscellaneous chemical products; except for headings Nos. ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, 38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 38.01	Colloidal graphite in suspension in oil and semicolloidal 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
ex 38.01	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. 34.03 used does not exceed 20 % of the ex-works price of the product
ex 38.03	Refined tall oil	Refining of crude tall oil
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 38.06	Ester gums	Manufacture from resin acids
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23	Miscellaneous chemical products:	
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No. 38.11	Manufacture in which the value of all the materials of heading No. 38.11 used does not exceed 50 % of the ex-works price of the product
	- The following of heading No. 38.23:	
	-- Prepared binders for foundry moulds or cores based on natural resinous products	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
	-- Naphthenic acids, their water insoluble salts and their esters	
	-- Sorbitol other than that of heading No. 29.05	
	-- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	
	-- Ion exchangers	
	-- Getters for vacuum tubes	
	-- Alkaline iron oxide for the purification of gas	
	-- 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
ex 39.01 to 39.15	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No. ex 39.07 for which the rule is set out below: - Addition homopolymerization products	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and

(1)	(2)	(3)
ex 39.01 to 39.15 (cont'd)	- Addition homopolymerization products - Other	- the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>3)</sup> Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>3)</sup>
ex 39.07	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
ex 39.16 to 39.21	Semi-manufactures and articles of plastics, except for headings Nos. ex 39.16, ex 39.17 and ex 39.20, 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 - Other: -- Addition homopolymerization products  -- Other	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 50 % of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>3)</sup> Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>3)</sup>
ex 39.16 and ex 39.17	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, and - 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 39.20	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
39.22 to 39.26	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 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
40.05	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
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber: - Retreaded pneumatic, solid or cushion, of rubber tyres - Other	Retreading of used tyres  Manufacture from materials of any heading, except those of heading No. 40.11 or 40.12

<sup>3)</sup> In the case of the products composed materials classified within both heading No. 39.01 to 39.06 on the one hand, and within heading No. 39.07 to 39.11, on the other hand, this restriction applies to that group of materials which predominates by weight in the product.



(1)	(2)	(3)
ex 40.17	Articles of hard rubber	Manufacture from hard rubber
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
41.04 to 41.07	Leather, without hair or wool, other than leather of heading No. 41.08 or 41.09	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified in a heading other than that of the product
41.09	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings Nos. 41.04 to 41.07 provided its value does not exceed 50 % of the ex-works price of the product
ex 43.02	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms  - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No. 43.02
ex 44.03	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 44.07	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 44.08	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 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
ex 44.09	Beadings and mouldings	Beading or moulding
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 44.16	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 44.18	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified in a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
ex 44.18	Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 44.09
45.03	Articles of natural cork	Manufacture from cork of heading No. 45.01
ex 48.11	Paper and paperboard, ruled, lined or squared only	Manufacture from paper making materials of Chapter 47

(1)	(2)	(3)
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper making materials of Chapter 47
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paper-board, containing an assortment of paper stationery	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 48.18	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 48.19	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 in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 48.20	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 48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
49.09	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 in heading No. 49.09 or 49.11
49.10	Calendars of any kind, printed, including calendar blocks: - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard  - Other	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials not classified in heading No. 49.09 or 49.11
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and gametted stock), carded or combed	Carding or combing of silk waste
55.01 to 55.07	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Ch. 50 to 55	Yarn, monofilament and thread	Manufacture from <sup>4)</sup> : - Raw silk, silk waste, carded or combed or otherwise processed for spinning, - Other natural fibres, not carded, combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
ex Ch. 50 to 55	Woven fabrics: - Incorporating rubber thread - Other	Manufacture from single yarn <sup>4)</sup> Manufacture from <sup>4)</sup> : - Coir yarn, - Natural fibres,

<sup>4)</sup> For special conditions relating to products made of mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
ex Ch. 50 to 55 (cont'd)	- Other	<ul style="list-style-type: none"> <li>- Man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>- Chemical materials or textile pulp, or</li> <li>- Paper</li> </ul> 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, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Ch. 56	Wadding, felt and non-wovens; special yarns; twine cordage, ropes and cables and articles there of except for headings Nos. 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	Manufacture from <sup>4)</sup> : <ul style="list-style-type: none"> <li>- Coir yarn,</li> <li>- Natural fibres,</li> <li>- Chemical materials or textile pulp, or</li> <li>- Paper making materials</li> </ul>
56.02	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt  - Other	Manufacture from <sup>4)</sup> : <ul style="list-style-type: none"> <li>- Natural fibres,</li> <li>- Chemical materials or textile pulp</li> </ul> However: <ul style="list-style-type: none"> <li>- Polypropylene filament of heading No. 54.02,</li> <li>- Polypropylene fibres of heading No. 55.03 or 55.06, or</li> <li>- Polypropylene filament tow of heading No. 55.01, 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</li> </ul> Manufacture from <sup>4)</sup> : <ul style="list-style-type: none"> <li>- Natural fibres,</li> <li>- Man-made staple fibres made from casein, or</li> <li>- Chemical materials or textile pulp</li> </ul>
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics: - Rubber thread and cord, textile covered  - Other	Manufacture from rubber thread or cord, not textile covered Manufacture from <sup>4)</sup> : <ul style="list-style-type: none"> <li>- Natural fibres not carded or combed or otherwise processed for spinning,</li> <li>- Chemical materials or textile pulp, or</li> <li>- Paper-making materials</li> </ul>
56.05	Metalised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from <sup>4)</sup> : <ul style="list-style-type: none"> <li>- Natural fibres,</li> <li>- Man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>- Chemical materials or textile pulp, or</li> <li>- Paper making materials</li> </ul>
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from <sup>4)</sup> : <ul style="list-style-type: none"> <li>- Natural fibres,</li> <li>- Man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>- Chemical materials or textile pulp, or</li> <li>- Paper making materials</li> </ul>

(1)	(2)	(3)
Ch. 57	Carpets and other textile floor coverings: - Of needleloom felt  - Of other felt  - Other	Manufacture from <sup>4)</sup> : - Natural fibres, or - Chemical materials or textile pulp However: - Polypropylene filament of heading No. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, 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 Manufacture from <sup>4)</sup> : - Natural fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp Manufacture from <sup>4)</sup> : - Coir yarn, - Synthetic or artificial filament yarn, - Natural fibres, or - Man-made staple fibres not carded or combed or otherwise processed for spinning
ex Ch. 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for headings Nos. 58.05 and 58.10; the rule for heading No. 58.10 is set out below; - Combined with rubber thread - Other	Manufacture from single yarn <sup>4)</sup> : Manufacture from <sup>4)</sup> : - 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, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
58.10	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, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
59.01	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
59.02	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 - Other	Manufacture from yarn  Manufacture from chemical materials or textile pulp

(1)	(2)	(3)
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufacture from yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>4)</sup> :
59.05	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn  Manufacture from <sup>4)</sup> : - 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, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
59.06	Rubberised textile fabrics, other than those of heading No. 59.02: - Knitted or crocheted fabrics  - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials - Other	Manufacture from <sup>4)</sup> : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp Manufacture from chemical materials  Manufacture from yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
ex 59.08	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
59.09 to 59.11	Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading No. 59.11 - Other	Manufacture from yarn or waste fabrics or rags of heading No. 63.10 Manufacture from <sup>4)</sup> : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 60	Knitted or crocheted fabrics	Manufacture from <sup>4)</sup> : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp

(1)	(2)	(3)
Ch. 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	Manufacture from yarn <sup>5)</sup> :  Manufacture from <sup>4)</sup> : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
ex Ch. 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for headings Nos. ex 62.02, ex 62.04, ex 62.06, ex 62.09, ex 62.10, 62.13, 62.14, ex 62.16 and ex 62.17 for which the rules are set out below	Manufacture from yarn <sup>5)</sup> :
ex 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.17	Women's, girls' and babies' clothing and "other made up clothing accessories", embroidered	Manufacture from yarn <sup>5)</sup> : 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 <sup>5)</sup>
ex 62.10, ex 62.16 and ex 62.17	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>5)</sup> : 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 <sup>5)</sup>
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered  - Other	Manufacture from unbleached single yarn <sup>4)</sup> , <sup>5)</sup> 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 <sup>5)</sup> Manufacture from unbleached single yarn <sup>4)</sup> , <sup>5)</sup>
ex 62.17	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, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of non-wovens  - Other: -- Embroidered  -- Other	Manufacture from <sup>4)</sup> : - Natural fibres, or - Chemical materials or textile pulp  Manufacture from unbleached single yarn <sup>4)</sup> , <sup>6)</sup> 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 Manufacture from unbleached single yarn <sup>4)</sup> , <sup>6)</sup>

<sup>5)</sup> See Introductory Note 7.

<sup>6)</sup> For knitted or crocheted casticles, not elastic or rubberized, obtained by sewing or assembly of pieces knitted or croached fabric (cut out or knitted directly to shape), see Introductory Note 7.

(1)	(2)	(3)
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from <sup>4)</sup> : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
63.06	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: - Of non-wovens  - Other	Manufacture from <sup>4)</sup> : - Natural fibres, or - Chemical materials or textile pulp Manufacture from unbleached single yarn <sup>4)</sup>
ex 63.07	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
63.08	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
64.01 to 64.05	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>5)</sup>
65.05	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 <sup>5)</sup>
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 68.12	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
ex 68.14	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)
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 70.01
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 70.01

(1)	(2)	(3)
70.10	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 in 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
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)	Manufacture in which all the materials used are classified in 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 70.19	Articles (other than yarn) of glass fibres	Manufacture from: - Uncoloured slivers, rovings, yarn or chopped strands, or - Glass wool
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
71.06, 71.08 and 71.10	Precious metals:  - Unwrought	Manufacture from materials not classified in heading No. 71.06, 71.08 or 71.10 or Electrolytic, thermal or chemical separation of precious metals of heading No. 71.06, 71.08 or 71.10 or Alloying of precious metals of heading No. 71.06, 71.08 or 71.10 with each other or with base metal
ex 71.07, ex 71.09 and ex 71.11	- Semi-manufactured or in powder form  Metals clad with precious metals, semi-manufactured	Manufacture from unwrought precious metals  Manufacture from metals clad with precious metals, unwrought
71.16	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
71.17	Imitation jewellery	Manufacture in which all the materials used are classified in 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
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No. 72.01, 72.02, 72.03, 72.04 or 72.05
72.08 to 72.16	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. 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 72.07



(1)	(2)	(3)
ex 72.18, 72.19 to 72.22	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. 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 72.18
ex 72.24, 72.25 to 72.27	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No. 72.24
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading No. 72.06
73.02	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 plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 72.06
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 72.06, 72.07, 72.18 or 72.24
ex 73.07	Tube or pipe fittings of stainless steel (ISO No. X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of foared blanks the value of which does not exceed 35 % of the ex-works price of the product
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) 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 in a heading other than that of the product. However, welded angles, shapes and sections of heading No. 73.01 may not be used
ex 73.15	Skid-chains	Manufacture in which the value of all the materials of heading No. 73.15 used does not exceed 50 % of the ex-works price of the product
ex 73.22	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No. 73.22 used does not exceed 5 % of the ex-works price of the product
ex Ch. 74	Copper and articles thereof except for headings Nos. 74.01 to 74.05; the rule for heading No. ex 74.03 is set out below	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Ch. 75	Nickel and articles thereof, except for headings Nos. 75.01 to 75.03	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and

(1)	(2)	(3)
ex Ch. 75 (cont'd)	Nickel and articles thereof, except for headings Nos. 75.01 to 75.03	- the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Ch. 76	Aluminium and articles thereof, except for headings Nos. 76.01, 76.02 and ex 76.16; the rules for headings Nos. 76.01 and ex 76.16 are set out below	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
76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
ex 76.16	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 in a heading other than that of the product, however, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Ch. 78	Lead and articles thereof except for headings Nos. 78.01 and 78.02; the rules for heading No. 78.01 are set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
78.01	Unwrought lead: - Refined lead - Other	Manufacture from "bullion" or "work" lead Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 78.02 may not be used
ex Ch. 79	Zinc and articles thereof, except for headings Nos. 79.01 and 79.02; the rule for heading No. 79.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
79.01	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 79.02 may not be used
ex Ch. 80	Tin and articles thereof, except for headings Nos. 80.01, 80.02 and 80.07; the rule for heading No. 80.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
80.01	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 80.02 may not be used
ex Ch. 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified in the same heading as the product used does not exceed 50 % of the ex-works price of the product
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than headings Nos. 82.02 to 82.05. However, tools of headings Nos. 82.02 to 82.05 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set

(1)	(2)	(3)
82.07	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 in a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product
82.08	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
82.14	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 in a heading other than that of the product. However, handles of base metal may be used
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No. 83.06 may be used provided their value does not exceed 30 % of the ex-works price of the product

HS code	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Ch. 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 84.02, 84.03, ex 84.04, 84.06 to 84.09, 84.11, 84.12, ex 84.13, ex 84.14, 84.15, 84.18, ex 84.19, 84.20, 84.23, 84.25 to 84.30, ex 84.31, 84.39, 84.41, 84.44 to 84.47, ex 84.48, 84.52, 84.56 to 84.66, 84.69 to 84.72, 84.80, 84.82, 84.84 and 84.85	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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
84.02	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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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
84.03 and ex 84.04	Central heating boilers other than those of heading No. 84.02 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No. 84.03 or 84.04. However, materials which are classified in heading No. 84.03 or 84.04 may be used provided their value, taken together, does not exceed 5 % 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
84.06	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	
84.07	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	
84.08	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	
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.11	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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)	
84.12	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 84.13	Rotary positive displacement pumps	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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 84.14	Industrial fans, blowers and the like	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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
84.15	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	
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 84.19	Machines for the 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, and - where, within the above limit, the materials classified in 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

(1)	(2)	(3) or (4)	
84.20	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, and - where, within the above limit, the materials classified in 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
84.23	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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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
84.25 to 84.28	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, and - where, within the above limit, the materials classified in heading No. 84.31 are only used up to a value of 5 % 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
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: - Road rollers  - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5 % 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
84.30	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, and - where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5 % 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)	
ex 84.31	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.39	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, and - where, within the above limit, the materials classified in 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
84.41	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, and - where, within the above limit, the materials classified in 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
84.44 to 84.47	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 84.48	Auxiliary machinery for use with machines of headings Nos. 84.44 and 84.45	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles: - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor  - 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 in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
84.56 to 84.66	Machine-tools and machines and their parts and accessories of headings Nos. 84.56 to 84.66	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)	
84.69 to 84.72	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	
84.80	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 the materials used does not exceed 50 % of the ex-works price of the product	
84.82	Ball or roller bearings	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.85	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 Ch. 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 those falling under the following headings or parts of headings for which the rules are set out below: 85.01, 85.02, ex 85.18, 85.19 to 85.29, 85.35 to 85.37, ex 85.41, 85.42, 85.44 to 85.48	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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
85.01	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, and - where, within the above limit, the materials classified in heading No. 85.03 are only used up to a value of 5 % 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
85.02	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, and	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)	
85.02 (cont'd)	Electric generating sets and rotary converters	<ul style="list-style-type: none"> <li>- where, within the above limit, the materials classified in heading No. 85.01 or 85.03, taken together, are only used up to a value of 5 % of the ex-works price of the product</li> </ul>	
ex 85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>	
85.19	<p>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:</p> <ul style="list-style-type: none"> <li>- Electric gramophones</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>	
	- Other	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>	
		<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 25 % of the ex-works price of the product, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>	
		<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>	
		<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>	

(1)	(2)	(3) or (4)	
85.20	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, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % 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
85.21	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, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % 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
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 85.21	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
85.23	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	
85.24	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  - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.23 are only used up to a value of 5 % 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)	
85.25	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	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 25 % of the ex-works price of the product, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 25 % of the ex-works price of the product, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>
85.27	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: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 25 % of the ex-works price of the product, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>
85.28	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus:		

(1)	(2)	(3) or (4)	
85.28 (cont'd)	<ul style="list-style-type: none"> <li>- Video recording or reproducing apparatus incorporating a video tuner</li>   <li>- Other</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 25 % of the ex-works price of the product, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>
85.29	<p>Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28</p> <ul style="list-style-type: none"> <li>- Suitable for use solely or principally with video recording or reproducing apparatus</li>   <li>- Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 25 % of the ex-works price of the product, and</li> <li>- the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product</li> </ul>

(1)	(2)	(3) or (4)	
85.35 and 85.36	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, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5 % 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
85.37	Boards, panels (including numerical control panels), consoles, desks, cabinets and other base, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5 % 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 85.41	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to the value of 5 % 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
85.42	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, and - where, within the above limit, the materials classified in heading No. 85.41 or 85.42, taken together, are only used up to a value of 5 % 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
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
85.45	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	
85.46	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	

(1)	(2)	(3) or (4)	
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material 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. 85.46; 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	
85.48	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	
86.01 to 86.07	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
86.08	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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Ch. 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 87.09 to 87.11, ex 87.12, 87.15 and 87.16	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
87.09	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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified under the same heading as the product are only used up to a value of 5 % 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
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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)	
87.11	<p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> <li>- With reciprocating internal combustion piston engine of a cylinder capacity:</li> <li>-- Not exceeding 50cc</li> <li>-- Exceeding 50cc</li> <li>- Other</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 87.12	Bicycles without ball bearings	Manufacture from materials not classified in heading No. 87.14	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
87.15	Baby carriages and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product</li> </ul>	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)	
88.01 and 88.02	Balloons and dirigibles; aircraft; spacecraft and spacecraft launch vehicles	Manufacture in which all the materials used are classified in 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
88.03	Parts of goods of heading No. 88.01 or 88.02	Manufacture in which the value of all the materials of heading No. 88.03 used does not exceed 5 % 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
88.04	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto: - Rotochutes  - Other	Manufacture from materials of any heading including other materials of heading No. 88.04  Manufacture in which the value of all the materials of heading No. 88.04 used does not exceed 5 % 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 Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No. 88.05 used does not exceed 5 % 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
Ch. 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified in a heading other than that of the product. However, hulls of heading No. 89.06 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 Ch. 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 90.01, 90.02, 90.04, ex 90.05, ex 90.06, 90.07, 90.11, ex 90.14, 90.15 to 90.20 and 90.24 to 90.33	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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)	
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising 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	
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.04	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 product	
ex 90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	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)	
90.11	Compound optical microscopes, including those for microphotography, microcinematography or microprojection	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 in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 90.14	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	
90.15	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	
90.16	Balances of a sensitivity of 5cg 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	
90.17	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	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sighttesting instruments: - Dentists' chairs incorporating dental appliances or dentists' spittoons  - Other	Manufacture from materials of any heading, including other materials of heading No. 90.18  Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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 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)	
90.19	Mechanotherapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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
90.24	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	
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychometers, 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	
90.26	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. 90.14, 90.15, 90.28 or 90.32	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.27	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	
90.28	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	

(1)	(2)	(3) or (4)	
90.28 (cont'd)	- Other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.31	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	
90.32	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	
90.33	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 Ch. 91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 91.05, 91.09 to 91.13	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
91.05	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
91.09	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, and - 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

(1)	(2)	(3) or (4)	
91.10	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, and - where, within the above limit, the materials classified in heading No. 91.14 are only used up to a value of 5 % 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
91.11	Watch cases and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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
91.13	Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not plated, or clad with precious metal  - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Ch. 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	

HS code	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Ch. 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 94.01 and ex 94.03	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture in which the value of 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. 94.01 or 94.03, provided: - its value does not exceed 25 % of the ex-works price of the product, and - all the other materials used are already originating and are classified in a heading other than heading No. 94.01 or 94.03
94.05	Lamps and lighting fittings including searchlights and spot-lights 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
94.06	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
95.03	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 in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 95.06	Articles and equipment for gymnastics, athletics, other sports (excluding table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture from materials not classified in the same heading as the product. However, roughly shaped blocks for making golf clubs heads may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5 % of the ex-works price of the product
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 5 % of the ex-works price of the product
ex 96.01 and ex 96.02	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 96.03	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, 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
96.05	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

(1)	(2)	(3)
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified in a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>
96.08	Ball point pens; felt tipped and other poroustipped 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. 96.09	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5 % of the ex-works price of the product
96.12	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: <ul style="list-style-type: none"> <li>- all the materials used are classified in a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks: <ul style="list-style-type: none"> <li>- Lighters with piezo-igniter</li> <li>- Other</li> </ul>	Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 30 % of the ex-works price of the product Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 5 % of the ex-works price of the product
ex 96.14	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks





<p><b>13. REQUEST FOR VERIFICATION, to</b></p> <p>ÚSTREDNÁ COLNÁ SPRÁVA Mierová 23 815 11 Bratislava 1 SLOVAKIA</p>	<p><b>14. RESULT OF VERIFICATION</b></p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate<sup>1)</sup></p> <p><input type="checkbox"/> was issued by the Custom Office indicated and that the information contained therein is accurate</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended)</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p> <p><input type="checkbox"/> 1) Insert X in the appropriate box</p>

NOTES

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

## APPLICATION FOR A MOVEMENT CERTIFICATE

1. <b>Exporter</b> (name, full address, country)	EUR. 1 <span style="float: right;">No. A 000 000</span>		
	See notes overside before completing this form		
3. <b>Consignee</b> (name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between  ..... <b>and</b> .....  (Insert appropriate countries, group of countries or territories)		
6. <b>Transport details</b> (Optional)	4. <b>Country, group of countries or territory in which the products are considered as originated</b>	5. <b>Country, group of countries or territory of destination</b>	
	7. <b>Remarks</b>		
8. <b>Item number; marks and numbers; number and kind of packages<sup>1)</sup>; descriptions of goods</b>	9. <b>Gross weight (kg) or other measure</b> (litres, m <sup>3</sup> , etc.)	10. <b>Invoices</b> (Optional)	

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

**DECLARATION BY THE EXPORTER**

I, the undersigned exporter of the goods described overleaf,

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

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

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

**SUBMIT**  
the following supporting documents<sup>1)</sup>:

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

**UNDERTAKE**  
to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing of 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)

<sup>1)</sup> For example: import documents, movement certificates, invoices, manufacture's declarations etc., referring to the products used in manufacture or to the goods reexported in the same state.

## Annex IV to Protocol 7

## Form EUR. 2 referred to in Article 7 and 12

FORM EUR. 2		No. 000 000		1. Form used in preferential trade between: <sup>1)</sup> ..... and .....	
2. Exporter (name, full address, country)		3. Declaration of exporter I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.			
4. Consignee (name, full address, country)					
		5. Place an date			
		6. Signature of exporter			
7. Remarks <sup>2)</sup>		8. Country of origin <sup>3)</sup>		9. Country of destination <sup>4)</sup>	
				10. Gross weight (kg)	
11. Marks; numbers of consignment; descriptions of goods			12. Authority in the exporting country <sup>4)</sup> responsible for verification of the declaration by the exporter.		

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

<sup>1)</sup> Insert the countries, or territories concerned.

<sup>2)</sup> Refer to any verification already carried out by the appropriate authorities.

<sup>3)</sup> The term "country of origin" means country, group of countries or territory where the goods are considered to be originating.

<sup>4)</sup> The term "country" means country, group of countries or territory of destinations.

<p><b>13. REQUEST FOR VERIFICATION</b></p> <p>The verification of the declaration by the exporter on the front of this form is requested*)</p>   <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p>  <p>..... (Signature)</p>	<p><b>14. RESULT FOR VERIFICATION</b></p> <p>Verification carried out shows that<sup>1)</sup></p> <p><input type="checkbox"/> the statements and particulars given in this form are accurate</p> <p><input type="checkbox"/> this form does not meet the requirements as to authenticity and accuracy (see remarks appended)</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p> <p><sup>1)</sup> Insert X in the appropriate box.</p>
---	---

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

#### Instructions for the completion of form EUR. 2

1. A form EUR. 2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference "EUR. 2" and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/C3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

**Annex V to Protocol 7****1. Declaration referred to in paragraph 1(b) and 1(c) of Article 7**

I, the undersigned exporter of the goods covered by this document declare that except where otherwise indicated<sup>1)</sup> the goods meet the conditions required to obtain originating status in preferential trade with

.....<sup>2)</sup>

and that the country of origin of the goods is

.....<sup>2), 3)</sup>

.....  
(Place and date)

.....  
(Signature)

(The signature must be followed by the name  
of the signatory in clear script)

---

<sup>1)</sup> When an invoice also includes products not originating in the Czech Republic, Republic of Hungary, Republic of Poland and the Slovak Republic, the exporter must clearly indicate them.

<sup>2)</sup> The Czech Republic, Republic of Hungary, Republic of Poland and the Slovak Republic.

<sup>3)</sup> Reference can be made to a specific column of the invoice in which the country of origin of each product is entered.

**2. The declaration referred to in sub-paragraphs 1 (b) and (c) of Article 7 in Czech, Hungarian, Polish and Slovak**

## Czech:

Já, podepsaný vývozce zboží uvedeného v tomto dokladu, prohlašuji, že pokud není uvedeno jinak, toto zboží odpovídá podmínkám pro obdržení charakteru původu zboží pro preferenční oběh zboží s .....  
..... a země původu je .....

## Hungarian:

Alulírott, a jelen okmány által fedezett áruk export"re kijelentem, hogy eltér" jelzés hiányában az áruk a ..... - val folytatott kedvezményes kereskedelemben a származó helyzet megszerzésének feltételeit kielégítik és az áruk származási országa: .....

## Polish:

Ja, niżej podpisany eksporter towarów objetych tym dokumentem, oświadcam, że z wyjątkiem gdzie wskazano inaczej, towary spełniają warunki potrzebne do uzyskania statusu pochodzenia w handlu preferencyjnym z ..... i, że krajem pochodzenia towarów jest .....

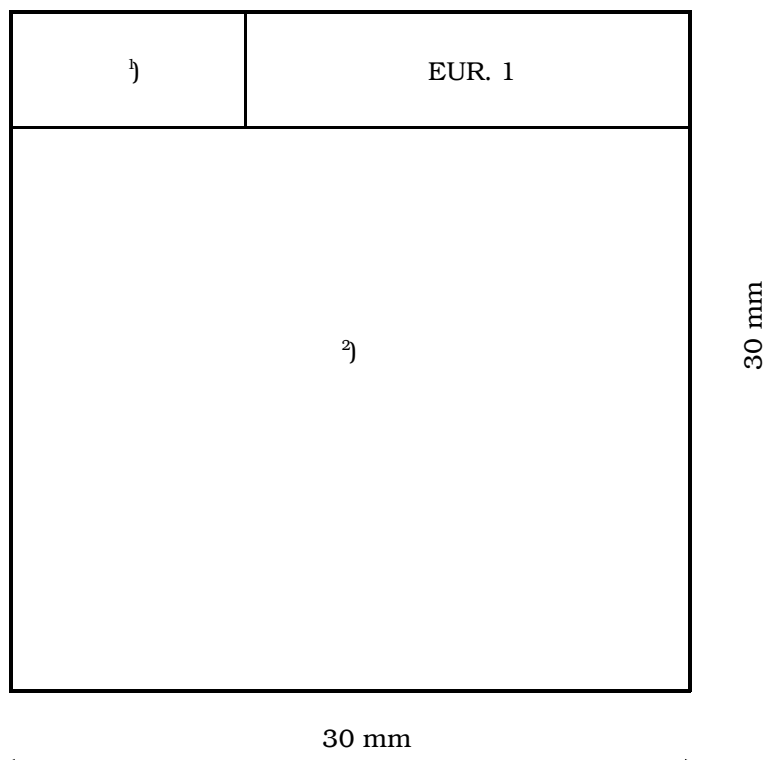
## Slovak:

Ja, podpísaný vývozca tovaru uvedeného v tomto dokumente, vyhlasujem, že pokiaľ nie je uvedené inak, tento tovar zodpovedá podmienkam na získanie charakteru pôvodu tovaru pre preferenčný oběh tovaru s .....  
..... a krajina pôvodu je .....

## English:

I the undersigned exporter of the goods covered by this document declare that except where otherwise indicated the goods meet the conditions required to obtain originating status in preferential trade with .....  
..... and that the country of origin of the goods is .....

## Annex VI to Protocol 7

**Special stamp referred to in sub-paragraph 4 (b) of Article 13**

1) Initials or coat of arms of the exporting State.

2) Such information as is necessary for the identification of the approved exporter.



**Annex VII to Protocol 7**

The amounts, referred to in paragraph 3 of Article 7 of Protocol 7, equivalent to a unit of account<sup>\*)</sup> in the currencies of the States Parties to this Agreement as at 1 October 1990 are the following:

CSFR Koruna	20.68
Hungarian Forint	82.18
Polish Zloty	12 591.00

1. The value limits referred to in Article 7, paragraphs 1(c) and 2(a) and (b), of Protocol 7, expressed in the national currencies of the CSFR, Hungary and Poland calculated in the above mentioned exchange rates are therefore the following:

	Small packages 365 u. a.	Travellers' personal luggage 1 025 u. a.	A form EUR. 2 or invoice declaration limit 5 110 u. a.
CSFR Koruna	8 000	22 000	110 000
Hungarian Forint	30 000	84 200	419 400
Polish Zloty	4 600 000	12 900 000	64 300 000

2. The value limits referred to in Article 7, paragraphs 1(b) and 2(a) and (b), of Protocol 7, expressed in the national currencies of the third States according to paragraph 4 of article 7 are the following:

	Small packages 365 u. a.	Travellers' personal luggage 1 025 u. a.	A form EUR. 2 or invoice declaration limit 5 110 u. a.
Austrian Schilling	6 000	15 000	74 000
Belgian Franc	16 000	44 000	217 000
British Pound Sterling	255	720	3 585
Danish Krone	2 900	8 100	40 200
Finnish Markka	1 800	5 000	25 000
French Franc	2 500	7 100	35 300
German Mark	750	2 100	10 500
Greek Drachma	75 000	210 000	1 046 200
Icelandic Krona	27 300	76 700	382 400
Irish Pound	280	780	3 900
Italian Lira	565 000	1 585 000	7 885 000
Luxembourg Franc	16 000	44 000	217 000
Netherlands Guilder	850	2 400	11 900
Norwegian Krone	2 900	8 200	40 800
Portuguese Escudo	66 600	187 000	932 500
Spanish Peseta	47 100	132 200	658 800
Swedish Krona	3 000	8 000	39 000
Swiss Franc	650	1 800	8 800
US Dollar	485	1 360	6 800

<sup>\*)</sup> The unit of account means ECU.

**Annex VIII to Protocol 7****Record of Understandings Relating to the Protocol 7  
Concerning the Definition of the Concept of “Originating Products”  
and the Methods of Administrative Co-operations****1. THE USE OF SIMPLIFIED PROCEDURE**

It is agreed that the State Parties to this Agreement shall not use the simplified procedure described in the paragraph 4 (b) and 11 of Article 13. This derogation may be terminated after the decision of the Sub-Committee on origin and customs matters.

If such decision will be taken by the Sub-Committee for the duty admission provided for by this Agreement the customs authorities of the State Parties to this Agreement shall exchange information on the continuous basis concerning the list of the authorized exporters mentioned in the article 13 of this Protocol.

**2. THE APPLICATION OF THE DRAWBACK RULE**

The State Parties to this Agreement agree that the provisions in Article 23 of Protocol 7 shall not apply.

This derogation may be terminated after the decision by the Joint Committee taking into account the practice applied between the State Parties to this Agreement and the European Economic Community and the EFTA State.

**3. THE USE OF THE EUR. 2 FORM**

The State Parties to this Agreement agree that the use of the EUR. 2 form may be terminated after the decision by the Joint Committee taking into account the practice applied between the State Parties to this Agreement and the European Economic Community.

**4. THE USE OF THE INVOICE ISSUED IN THE THIRD COUNTRY**

It is agreed, that the State Parties to this Agreement shall not accept the invoice as evidence of originating status of the goods – except in the case of LT certificates – until the Joint Committee otherwise decided.

**5. THE TREATMENT OF MATERIALS ORIGINATING IN THE STATE PARTIES TO THIS AGREEMENT**

The State Parties to this Agreement agree to reconsider the question of the treatment of materials originating in the State Parties to this Agreement (multilateral cumulation) at one of the session of the Joint Committee in the near future.

**6. THE TREATMENT OF MATERIALS ORIGINATING IN EFTA STATE AND THE EUROPEAN ECONOMIC COMMUNITY**

The State Parties to this Agreement agree to re-examine the question of the treatment of materials originating in EFTA State and the European Economic Community at one of the session of the Joint Committee in the near future taking into account the experience in application of the rules of origin used between the State Parties to this Agreement and EFTA State and the European Economic Community with the aim to come to a joint position.