



Treaty Series No. 62 (1996)

Europe Agreement

establishing an Association between the
European Communities and their Member States,
of the one part, and the Czech Republic,
of the other part
including Exchanges of Letters
with Declarations and Final Act

Luxembourg, 4 October 1993

[The Agreement entered into force on 1 February 1995]

*Presented to Parliament
by the Secretary of State for Foreign and Commonwealth Affairs
by Command of Her Majesty
July 1996*

LONDON : HMSO

£17.85

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**EUROPE AGREEMENT
ESTABLISHING AN ASSOCIATION BETWEEN THE
EUROPEAN COMMUNITIES AND THEIR MEMBER STATES,
OF THE ONE PART, AND THE CZECH REPUBLIC, OF THE OTHER PART**

The Kingdom of Belgium, The Kingdom of Denmark, The Federal Republic of Germany, The Hellenic Republic, The Kingdom of Spain, The French Republic, Ireland, The Italian Republic, The Grand Duchy of Luxembourg, The Kingdom of the Netherlands, The Portuguese Republic, The United Kingdom of Great Britain and Northern Ireland, Contracting Parties to the Treaty establishing the European Economic Community¹, the Treaty establishing the European Coal and Steel Community¹ and the Treaty establishing the European Atomic Energy Community¹, hereinafter referred to as "Member States", and the European Economic Community, the European Coal and Steel Community, the European Atomic Energy Community, hereinafter referred to as "the Community",

of the one part, and

The Czech Republic, of the other part,

Considering the importance of the links existing between the Community, its Member States and the Czech Republic and the common values that they share;

Recognizing that the Community and the Czech Republic wish to strengthen these links and to establish close and lasting relations, based on reciprocity, which would allow the Czech Republic to take part in the process of European integration, thus strengthening and widening the relations established in the past notably by the Agreement on Trade and Commercial and Economic Co-operation, signed between the Community and the Czech and Slovak Federal Republic on 7 May 1990², and by the Interim Agreement between the Community and the Czech and Slovak Federal Republic which entered into force on 1 March 1992;

Recognizing that the dissolution of the Czech and Slovak Federal Republic as of 1 January 1993 prior to the entry into force of the Europe Agreement signed between the Community and the Czech and Slovak Federal Republic on 16 December 1991³ has made it necessary to conclude separate Europe agreements with each of the Czech Republic and the Slovak Republic;

Considering the opportunities for a relationship of a new quality offered by the emergence of a new democracy in the Czech Republic;

Considering the commitment of the Community and its Member States and of the Czech Republic to strengthening the political and economic freedoms which constitute the very basis of the association;

Recognizing the establishment in the Czech Republic of a new political order which respects the rule of law and human rights, including the rights of persons belonging to minorities, and operates a multi-party system with free and democratic elections;

Acknowledging the readiness of the Community to contribute to the strengthening of this new democratic order as well as to support the creation in the Czech Republic of a new economic order founded upon the principles of a free market economy;

Considering the firm commitment of the Community and its Member States and of the Czech Republic to the full implementation of all principles and provisions contained in particular in the Final Act of the Conference on Security and Co-operation in Europe (CSCE)⁴, the concluding documents of Vienna⁵ and Madrid⁶ and the Charter of Paris⁷ for a new Europe;

Conscious of the importance of the Europe Agreement hereinafter referred to as the "Agreement", to establishing in Europe a system of stability based on co-operation, with the Community as one of the cornerstones;

¹ Treaty Series No. 29 (1996) Cm 3151.

² European Communities No. 11 (1991) Cm 1432.

³ Not published.

⁴ Cmnd. 6198.

⁵ Cm 649.

⁶ Cmnd. 9066.

⁷ Cm 1464.

Believing that a link should be made between full implementation of association on the one hand, and the actual accomplishment of the Czech Republic's political, economic, and legal reforms on the other hand, as well as the introduction of the factors necessary for co-operation and the rapprochement between the parties' systems, notably in the light of the conclusions of the CSCE Bonn Conference;

Desirous of establishing regular political dialogue on bilateral and international issues of mutual interest;

Taking account of the Community's willingness to provide decisive support for the implementation of reform and to help the Czech Republic cope with the economic and social consequences of structural readjustment;

Taking account furthermore of the Community's willingness to set up instruments of co-operation and economic, technical and financial assistance on a global and multiannual basis;

Considering the commitment of the Community and the Czech Republic to free trade, and in particular to compliance with the rights and obligations arising out of the General Agreement on Tariffs and Trade¹;

Bearing in mind the economic and social disparities between the Community and the Czech Republic and thus recognizing that the objectives of this Association should be reached through appropriate provisions of this Agreement;

Convinced that this Agreement will create a new climate for their economic relations and in particular for the development of trade and investment, instruments which are indispensable for economic restructuring and technological modernization;

Desirous of establishing cultural co-operation and developing exchanges of information;

Recognizing the fact that the Czech Republic's ultimate objective is to accede to the Community, and that this Association, in the view of the Parties, will help the Czech Republic to achieve this objective,

Have decided to conclude this Agreement and to this end have designated as their Plenipotentiaries,

The Kingdom of Belgium:
Robert Urbain,
Secretary of State for Foreign Trade and European Affairs

The Kingdom of Denmark:
Niels Helveg Petersen,
Minister for Foreign Affairs

The Federal Republic of Germany:
Klaus Kinkel,
Minister for Foreign Affairs

The Hellenic Republic:
Michel Papakonstantinou,
Minister for Foreign Affairs

The Kingdom of Spain:
Javier Solana,
Minister for Foreign Affairs

The French Republic:
Alain Juppe,
Minister for Foreign Affairs

Ireland:
Dick Spring,
Minister for Foreign Affairs

¹Basic Instruments and Selected Documents, General Agreement on Tariffs and Trade, Volume IV, Text of the General Agreement. (Sales No. GATT/1969-1, available through Agency Section, Her Majesty's Stationery Office, PO Box 276, London SW8 5DT.)

The Italian Republic:

Paolo Baratta,
Secretary of State for Foreign Trade

The Grand Duchy of Luxembourg:

Jacques Poos,
Minister for Foreign Affairs

The Kingdom of the Netherlands:

Peter Kooijmans,
Minister for Foreign Affairs

The Portuguese Republic:

José Manuel Durão Barroso,
Minister for Foreign Affairs

The United Kingdom of Great Britain and Northern Ireland:

David Heathcoat-Amory
Minister of State for Foreign Affairs

The European Economic Community, The European Atomic Energy Community and the European Coal and Steel Community:

Willy Claes,
Minister for Foreign Affairs of the Kingdom of Belgium
President-in-Office of the Council of the European Communities

Sir Leon Brittan,
Vice-President of the Council of the European Communities

Hans van den Broek,
Member of the Commission of the European Communities

The Czech Republic:

Josef Zieleniec,
Minister for Foreign Affairs

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

Have agreed as follows:

ARTICLE 1

1. An Association is hereby established between the Community and its Member States on the one part and the Czech Republic on the other part:
2. The aim of this agreement is:
 - to provide an appropriate framework for the political dialogue, allowing the development of close political relations between the parties;
 - to promote the expansion of trade and the harmonious economic relations between the parties and so to foster the dynamic economic development and prosperity in the Czech Republic;
 - to provide a basis for the Community's financial and technical assistance to the Czech Republic;
 - to provide an appropriate framework for the Czech Republic's gradual integration into the Community. To this end, the Czech Republic shall work towards fulfilling the necessary conditions;
 - to promote co-operation in cultural matters.

TITLE I

Political Dialogue

ARTICLE 2

A regular political dialogue is established between the parties which they intend to develop and intensify as an effective means to accompany and consolidate the rapprochement between the Community and the Czech Republic, support the political and economic changes under way in that country and contribute to the establishment of lasting links of solidarity and new forms of co-operation. The political dialogue and co-operation, based on shared values and aspirations:

- will facilitate the Czech Republic's full integration into the community of democratic nations and progressive rapprochement with the Community. The economic rapprochement provided for in this Agreement will lead to greater political convergence;
- will lead to an increasing convergence of positions on international issues and in particular on those issues likely to have substantial effects on one or the other party;
- will contribute to the rapprochement of the parties' positions on security issues.

ARTICLE 3

At ministerial level, political dialogue shall take place within the Association Council. This shall have general responsibility for all matters which the parties might wish to put to it.

ARTICLE 4

Other procedures and mechanisms for political dialogue shall be set up by the parties and in particular in the following forms:

- meetings as appropriate of the President of the Czech Republic on the one hand and the President of the European Council and the President of the Commission of the European Communities on the other;
- meetings at senior official level (political directors) between officials of the Czech Republic, on the one hand, and the Presidency of the Council of the European Communities and the Commission on the other;
- taking full advantage of diplomatic channels;
- including the Czech Republic in the group of countries receiving regular information on the issues dealt with by the European Political Co-operation as well as exchanging information with the view to achieving the objectives defined in Article 2;
- any other means which would make a useful contribution to consolidating, developing and stepping up this dialogue.

ARTICLE 5

Political dialogue at parliamentary level shall take place within the framework of the Parliamentary Association Committee.

TITLE II

General Principles

ARTICLE 6

Respect for the democratic principles and human rights established by the Helsinki Final Act and the Charter of Paris for a New Europe, as well as the principles of market economy, inspire the domestic and external policies of the Parties and constitute essential elements of the present Association.

ARTICLE 7

1. The Association includes a transition period of a maximum duration of ten years divided into two successive stages, each in principle lasting five years. The first stage shall begin when this Agreement enters into force.
2. The Association Council shall proceed regularly to examine the application of this Agreement and the accomplishment of the Czech Republic's economic reforms on the basis of the principles established in the preamble.
3. During the course of the twelve months preceding the expiration of the first stage, the Association Council shall meet to decide the transition to the second stage as well as on any possible changes to be brought about as regards measures as concerns the content of the provisions governing the second stage. In doing this, it will take into account the results of the examination mentioned in paragraph 2.
4. The two stages envisaged in paragraphs 1, 2 and 3 do not apply to Title III.

TITLE III

Free Movement of Goods

ARTICLE 8

1. The Community and the Czech Republic shall gradually establish a free trade area in a transitional period lasting a maximum of ten years starting from the entry into force of this Agreement in accordance with the provisions of this Agreement and in conformity with those of the General Agreement on Tariffs and Trade (GATT).
2. The Combined Nomenclature of goods shall be applied to the classification of goods in trade between the two parties.
3. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied shall be the duty actually applied by the Czech and Slovak Federal Republic *erga omnes* on 29 February 1992.
4. If, after entry into force of this 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 GATT Uruguay Round, such reduced duties shall replace the basic duties referred to in paragraph 3 as from that date when such reductions are applied.
5. The Community and the Czech Republic shall communicate to each other their respective basic duties.

CHAPTER I

Industrial Products

ARTICLE 9

1. The provisions of this Chapter shall apply to products originating in the Community and in the CSFR listed in Chapters 25 to 97 of the Combined Nomenclature with the exception of the products listed in Annex I.
2. The provisions of Articles 10 to 14 included do not apply to products mentioned in Articles 16 and 17.

ARTICLE 10

1. Customs duties on imports applicable in the Community to products originating in the Czech Republic other than those listed in Annexes II and III shall be abolished on the entry into force of this Agreement.
2. Customs duties on imports applicable in the Community to products originating in the Czech Republic which are listed in Annex II shall be reduced, on the date of entry into force of this Agreement, by 20% of the basic duty and one year thereafter by a further 20% of the basic duty. Duties shall be totally abolished by the end of the second year after the entry into force of the Agreement.
3. The products of Czech Republic origin listed in Annex III shall benefit from a suspension of customs duties on imports within the limits of annual Community tariff quotas or ceilings increasing progressively in accordance with the conditions defined in that Annex so as to arrive at a complete abolition of customs duties on imports of the products concerned at the end of the third year after the entry into force of the Agreement.

At the same time, customs duties on imports applicable to import quantities in excess of the quotas or ceilings provided for above shall be progressively dismantled from the entry into force of this Agreement by annual reductions of 15%. By the end of the third year, remaining duties shall be abolished.

4. Quantitative restrictions and measures having an effect equivalent to quantitative restrictions on imports to the Community shall be abolished on the date of entry into force of this Agreement with regard to the products originating in the Czech Republic.

ARTICLE 11

1. Customs duties on imports applicable in the Czech Republic to products originating in the Community which are listed in Annex IV shall be abolished on the date of entry into force of this Agreement.

2. Customs duties on imports applicable in the Czech Republic to products originating in the Community which are listed in Annex V shall be progressively reduced in accordance with the following timetable:

- on the date of entry into force of this Agreement each duty shall be reduced to 80% of the basic duty;
- three years after the date of entry into force of this Agreement each duty shall be reduced to 40% of the basic duty;
- five years after the date of entry into force of this Agreement the remaining duties shall be eliminated.

3. Customs duties on imports applicable in the Czech Republic to products originating in the Community which are listed in Annex VI shall be progressively reduced according to the following timetable:

- three years after the date of entry into force of this Agreement each duty shall be reduced to 80% of the basic duty;
- five years after the date of entry into force of this Agreement each duty shall be reduced to 60% of the basic duty;
- seven years after the date of entry into force of this Agreement each duty shall be reduced 40% of the basic duty;
- nine years after the date of entry into force of this Agreement the remaining duties shall be eliminated.

4. Customs duties on imports applicable in the Czech Republic to products originating in the Community which are listed in Annex VII shall be progressively reduced in accordance with the following timetable:

- on the date of entry into force of this Agreement each duty shall be reduced to 80% of the basic duty;
- three years after the date of entry into force of this Agreement each duty shall be reduced to 60% of the basic duty;
- five years after the date of entry into force of this Agreement each duty shall be reduced to 40% of the basic duty;
- seven years after the date of entry into force of this Agreement each duty shall be reduced to 20% of the basic duty;
- nine years after the date of entry into force of this Agreement the remaining duties shall be eliminated.

5. Quantitative restrictions on imports into the Czech Republic of products originating in the Community shall be abolished upon entry into force of this Agreement, except for those listed in Annex VIII, which shall be progressively abolished by the end of the transitional period.

6. Measures having an effect equivalent to quantitative restrictions on imports into the Czech Republic of products originating in the Community shall be abolished upon entry into force of this Agreement.

ARTICLE 12

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

ARTICLE 13

The Community and the Czech Republic shall abolish upon entry into force of this Agreement in trade between themselves, any charges having an effect equivalent to customs duties on imports.

ARTICLE 14

1. The Community and the Czech Republic shall progressively abolish between them at the latest by the end of the fifth year after entry into force of this Agreement any customs duties on exports and charges having equivalent effect.
2. Quantitative restrictions on exports to the Czech Republic and any measures having equivalent effect shall be abolished by the Community on the entry into force of this Agreement.
3. Quantitative restrictions on exports to the Community and any measures having equivalent effect shall be abolished by the Czech Republic upon entry into force of this Agreement, except for those restrictions listed in Annex IX which shall be abolished at the latest by the end of the fifth year after the entry into force of this Agreement.

ARTICLE 15

Each Party declares its readiness to reduce its customs duties in trade with the other Party more rapidly than is provided for in Articles 10 and 11 if its general economic situation and the situation of the economic sector concerned so permit.

The Association Council may make recommendations to this effect.

ARTICLE 16

Protocol No. 1 lays down the arrangements applicable to the textile products referred to therein.

ARTICLE 17

Protocol No. 2 lays down the arrangements applicable to products covered by the Treaty establishing the European Coal and Steel Community.

ARTICLE 18

1. The provisions of this Chapter do not preclude the retention by the Community of an agricultural component in the duties applicable to products listed in Annex X in respect of products originating in the Czech Republic.
2. The provisions of this Chapter do not preclude the introduction of an agricultural component by the Czech Republic in the duties applicable to the products listed in Annex X in respect of products originating in the Community.

CHAPTER II

Agriculture

ARTICLE 19

1. The provisions of this Chapter shall apply to agricultural products originating in the Community and in the Czech Republic.
2. The term "agricultural products" means the products listed in Chapters 1 to 24 of the Combined Nomenclature and the products listed in Annex I, but excluding fishery products as defined by Regulation (EEC) No. 3687/91.

ARTICLE 20

Protocol No. 3 lays down the trade arrangements for processed agricultural products which are listed in such protocol.

ARTICLE 21

1. The Community shall abolish at the date of entry into force of this Agreement the quantitative restrictions on imports of agricultural products originating in the Czech Republic maintained by virtue of Council Regulation (EEC) No. 288/82 in the form existing on the date of signature hereof.
2. The agricultural products originating in the Czech Republic listed in Annex XIa or Annex XIb shall benefit, upon the date of entry into force of this Agreement, from the reduction of levies within the limit of Community quotas or from the reduction of customs duties and upon the conditions provided in the same Annex.
3. Imports into the Czech Republic of agricultural products originating in the Community shall be free of quantitative restrictions.
4. The Community and the Czech Republic shall grant each other the concessions referred to in Annexes XII, XIII and XIV, on a harmonious and reciprocal basis, in accordance with the conditions laid down therein.
5. Taking account of the volume of trade in agricultural products between them, of their particular sensitivity, of the rules of the Common Agricultural Policy of the Community, of the rules of the agricultural policy of the Czech Republic, and of the consequences of the multilateral trade negotiations under the General Agreement on Tariffs and Trade, the Community and the Czech Republic shall examine in the Association Council, product by product and on an orderly and reciprocal basis, the possibilities of granting each other further concessions.

ARTICLE 22

Notwithstanding other provisions of this Agreement, and in particular Article 31, if, given the particular sensitivity of the agricultural markets, imports of products originating in one Party, which are the subject of concessions granted in Article 21, cause serious disturbance to the markets in the other Party, both Parties shall enter into consultations immediately to find an appropriate solution. Pending such solution, the Party concerned may take the measures it deems necessary.

CHAPTER III

Fisheries

ARTICLE 23

The provisions of this Chapter shall apply to fishery products originating in the Community and in the Czech Republic, which are covered by Regulation (EEC) No. 3687/91 on the common organization of the market in the sector of fishery products.

ARTICLE 24

The fishery products originating in the Czech Republic listed in Annex XV shall benefit upon the date of entry into force of this Agreement from the reduction of customs duties provided in that Annex. The provisions of Article 21(5) shall apply mutatis mutandis to fishery products.

CHAPTER IV

Common Provisions

ARTICLE 25

The provisions of this Chapter shall apply to trade in all products except where otherwise provided herein or in Protocols Nos 1, 2 and 3.

ARTICLE 26

1. No new customs duties on imports or exports or charges having equivalent effect shall be introduced, nor shall those already applied be increased, in trade between the Community and the Czech Republic from the date of entry into force of this Agreement.
2. No new quantitative restriction on imports or exports or measure having equivalent effect shall be introduced, nor shall those existing be made more restrictive, in trade between the Community and the Czech Republic from the date of entry into force of this Agreement.
3. Without prejudice to the concessions granted under Article 21, the provisions of paragraphs 1 and 2 of this Article shall not restrict in any way the pursuance of the respective agricultural policies of the Czech Republic and the Community or the taking of any measures under such policies.

ARTICLE 27

1. The two Parties shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products of one Party and like products originating in the territory of the other Party.
2. Products exported to the territory of one of the two Parties may not benefit from repayment of internal taxation in excess of the amount of direct or indirect taxation imposed on them.

ARTICLE 28

1. This Agreement shall not preclude the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade except insofar as they alter the trade arrangements provided for in this Agreement.
2. Consultations between the Parties shall take place within the Association Council concerning agreements establishing such customs unions or free trade areas and, where requested, on other major issues related to their respective trade policy with third countries. In particular in the event of a third country acceding to the Community, such consultations shall take place so as to ensure that account can be taken of the mutual interests of the Community and the Czech Republic stated in this Agreement.

ARTICLE 29

Exceptional measures of limited duration which derogate from the provisions of Article 11 and Article 26(1) may be taken by the Czech Republic in the form of increased customs duties.

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

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

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

No such measures can be introduced in respect of a product if more than 3 years have elapsed since the elimination of all duties and quantitative restrictions or charges or measures having an equivalent effect concerning that product.

The Czech Republic shall inform the Association Council of any exceptional measures it intends to take and, at the request of the Community, consultations shall be held in the Association Council on such measures and the sectors to which they apply before they are applied. When taking such measures the Czech Republic shall provide the Association Council 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 Association Council may decide on a different schedule.

ARTICLE 30

If one of the Parties finds that dumping is taking place in trade with the other Party within the meaning of Article VI of the General Agreement on Tariffs and Trade, it may take appropriate measures against this practice in accordance with the Agreement relating to the application of Article VI of the General Agreement on Tariffs and Trade, with related internal legislation and with the conditions and procedures laid down in Article 34.

ARTICLE 31

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

- serious injury to domestic producers of like or directly competitive products in the territory of one of the Contracting Parties, or
- serious disturbances in any sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,

the Community or the Czech Republic, whichever is concerned, may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 34.

ARTICLE 32

Where compliance with the provisions of Articles 14 and 26 leads to

- (i) re-export towards a third country against which the exporting Party maintains, for the product concerned, quantitative export restrictions, export duties or measures having equivalent effect,

or

- (ii) a serious shortage, or threat thereof, of a product essential to the exporting Party,

and where the situations above referred to 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 34. The measures shall be non-discriminatory and be eliminated when conditions no longer justify their maintenance.

ARTICLE 33

The Member States and the Czech Republic shall progressively adjust any State monopolies of a commercial character so as to ensure that, by the end of the fifth year following entry into force of this Agreement, no discrimination regarding the conditions under which goods are procured and marketed exists between nationals of the Member States and of the CSFR. The Association Council will be informed about the measures adopted to implement this objective.

ARTICLE 34

1. In the event of the Community or the Czech Republic subjecting imports of products liable to give rise to the difficulties referred to in Article 31 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.

2. In the cases specified in Articles 30, 31 and 32, before taking the measures provided for therein or, in cases to which paragraph 3(d) applies, as soon as possible, the Community or the Czech Republic, as the case may be, shall supply the Association Council with all relevant information with a view to seeking a solution acceptable to the two Parties.

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

The safeguard measures shall be notified immediately to the Association Council and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their abolition as soon as circumstances permit.

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

(a) As regards Article 31, the difficulties arising from the situation referred to in that Article shall be referred for examination to the Association Council, which may take any decision needed to put an end to such difficulties.

If the Association Council or the exporting Party has not taken a decision putting an end to the difficulties or no other satisfactory solution has been reached within thirty days of the matter being referred, the importing Party may adopt the appropriate measures to remedy the problem. These measures must not exceed the scope of what is necessary to remedy the difficulties which have arisen.

(b) As regards Article 30, the Association Council shall be informed of the dumping case as soon as the authorities of the importing Party have initiated an investigation. When no end has been put to the dumping within the meaning of Article VI of the GATT or no other satisfactory solution has been reached within thirty days of the matter being referred to the Association Council, the importing Party may adopt the appropriate measures.

(c) As regards Article 32, the difficulties arising from the situations referred to in that Article shall be referred for examination to the Association Council.

The Association Council may take any decision needed to put an end to the difficulties. If it has not taken such a decision within thirty days of the matter being referred to it, the exporting Party may apply appropriate measures on the exportation of the product concerned.

(d) Where exceptional circumstances requiring immediate action make prior information or examination, as the case may be, impossible, the Community or the Czech Republic whichever is concerned may, in the situations specified in Articles 30, 31 and 32, apply forthwith the precautionary and provisional measures strictly necessary to deal with the situation, and the Association Council will be informed immediately.

ARTICLE 35

Protocol No. 4 lays down rules of origin for the application of tariff preferences provided for in this Agreement.

ARTICLE 36

The Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants; the protection of exhaustable natural resources; the protection of national treasures of artistic, historic or archaeological value or the protection of intellectual, industrial and commercial property or rules relating to gold and silver. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Parties.

ARTICLE 37

Protocol No. 5 lays down the specific provisions to apply to trade between the Czech Republic of the one part and Spain and Portugal of the other part.

TITLE IV

Movement of Workers, Establishment, Supply of Services

CHAPTER I

Movement of Workers

ARTICLE 38

1. Subject to the conditions and modalities applicable in each Member State:
 - the treatment accorded to workers of Czech Republic nationality, legally employed in the territory of a Member State shall be free from any discrimination based on nationality, as regards working conditions, remuneration or dismissal, as compared to its own nationals;
 - the legally resident spouse and children of a worker legally employed in the territory of a Member State, with the exception of seasonal workers and of workers coming under bilateral agreements within the meaning of Article 42, unless otherwise provided by such agreements, shall have access to the labour market of that Member State, during the period of that worker's authorized stay of employment.
2. The Czech Republic shall, subject to the conditions and modalities applicable in that country, accord the treatment referred to in paragraph 1 to workers who are nationals of a Member State and are legally employed in its territory as well as to their spouse and children who are legally resident in the said territory.

ARTICLE 39

1. With a view to co-ordinating social security systems for workers of Czech Republic nationality, legally employed in the territory of a Member State and for the members of their family, legally resident there, and subject to the conditions and modalities applicable in each Member State:
 - all periods of insurance, employment or residence completed by such workers in the various Member States shall be added together for the purpose of pensions and annuities in respect of old age, invalidity and death and for the purpose of medical care for such workers and such family members;
 - any pensions or annuities in respect of old age, death, industrial accident or occupational disease, or of invalidity resulting therefrom, with the exception of non-contributory benefits, shall be freely transferable at the rate applied by virtue of the law of the debtor Member State or States;
 - the workers in question shall receive family allowances for the members of their family as defined above.
2. the Czech Republic shall accord to workers who are nationals of a Member State and legally employed in its territory, and to members of their families legally resident there, treatment similar to that specified in the second and third indents of paragraph 1.

ARTICLE 40

1. The Association Council shall by decision adopt the appropriate provisions to implement the objective set out in Article 39.
2. The Association Council shall by decision adopt detailed rules for administrative co-operation providing the necessary management and control guarantees for the application of the provisions referred to in paragraph 1.

ARTICLE 41

The provisions adopted by the Association Council in accordance with Article 40 shall not affect any rights or obligations arising from bilateral agreements linking the Czech Republic and the Member States where those agreements provide for more favourable treatment of nationals of the Czech Republic or of the Member States.

ARTICLE 42

1. Taking into account the labour market situation in the Member State, subject to its legislation and to the respect of rules in force in that Member State in the area of mobility of workers:
 - the existing facilities for access to employment for the Czech Republic workers accorded by Member States under bilateral agreements ought to be preserved and if possible improved;
 - the other Member States shall consider favourably the possibility of concluding similar agreements.
2. The Association Council shall examine granting other improvements including facilities of access for professional training, in conformity with rules and procedures in force in the Member States, and taking account of the labour market situation in the Member States and in the Community.

ARTICLE 43

During the second stage referred to in Article 7, or earlier if so decided, the Association Council shall examine further ways of improving the movement of workers, taking into account inter alia the social and economic situation in the Czech Republic and the employment situation in the Community. The Association Council shall make recommendations to such end.

ARTICLE 44

In the interest of facilitating the restructuring of labour resources resulting from the economic restructuring in the Czech Republic the Community shall provide technical assistance for the establishment of a suitable social security system in the Czech Republic as set out in Article 88.

CHAPTER II

Establishment

ARTICLE 45

1. The Czech Republic shall, during the transitional periods referred to in Article 7, facilitate the setting up of operations on its territory by Community companies and nationals. To that end, it shall
 - (i) grant, from entry into force of this Agreement for the establishment of Community companies and nationals a treatment no less favourable than that accorded to its own nationals and companies, save for the sectors and matters referred to in Annexes XVIa and XVIb, where such treatment shall be granted at the latest by the end of the transitional period referred to in Article 7 and,
 - (ii) grant, from entry into force of this Agreement, in the operation of Community companies and nationals established in the Czech Republic a treatment no less favourable than that accorded to its own companies and nationals,

(iii) notwithstanding the provisions of indents (i) and (ii), the national treatment as described in indents (i) and (ii), shall be applicable for Community nationals establishing in the Czech Republic as self-employed persons only from the start of the sixth year following the entry into force of this Agreement.

2. The Czech Republic shall, during the transitional periods referred to in paragraph 1, not adopt any new regulations or measures which introduce discrimination as regards the establishment and operations of Community companies and nationals in its territory in comparison to its own companies and nationals.

3. Each Member State shall grant, from entry into force of this Agreement, a treatment no less favourable than that accorded to its own companies and nationals for the establishment of Czech Republic companies and nationals and shall grant in the operation of Czech Republic companies and nationals established in its territory a treatment no less favourable than that accorded to its own companies and nationals.

4. For the purposes of this Agreement

(a) "Establishment" shall mean

(i) as regards nationals, the right to take up and pursue economic activities as self-employed persons and to set up and manage undertakings, in particular companies, which they effectively control. Self-employment and business undertakings by nationals shall not extend to seeking or taking employment in the labour market of another Party.

The provisions of this Chapter do not apply to those who are not exclusively self-employed;

(ii) as regards companies, the right to take up and pursue economic activities by means of the setting up and management of subsidiaries, branches and agencies;

(b) "subsidiary" of a company shall mean a company which is effectively controlled by the first company;

(c) "economic activities" shall in particular include activities of an industrial character, activities of a commercial character, activities of craftsmen and activities of the professions.

5. The Association Council shall during the transitional periods referred to in paragraph 1(i) and (iii) examine regularly the possibility of accelerating the granting of national treatment in the sectors referred to in Annexes XVIa and XVIb and the inclusion of areas or matters listed in Annex XVIc within the scope of application of the provisions of paragraphs 1, 2 and 3 of this Article. Amendments may be made to these Annexes by decision of the Association Council.

Following the expiration of the transitional periods referred to in paragraph 1(i) and (iii), the Association Council may exceptionally, upon request of the Czech Republic, and if the necessity arises, decide to prolong the duration of exclusion of certain areas or matters listed in Annexes XVIa and XVIb for a limited period of time.

6. The provisions concerning establishment and operation of Community and Czech Republic companies and nationals contained in paragraphs 1, 2 and 3 of this Article shall not apply to the areas or matters listed in Annex XVIc.

7. Notwithstanding the provisions of this Article, Community companies established in the territory of the Czech Republic shall have, upon entry into force of this Agreement, where necessary for the conduct of the economic activities for which they are established, the right to acquire, use, rent and sell real property, and as regards natural resources, agricultural land and forestry, the right to lease.

The Czech Republic shall grant these rights, where necessary for the conduct of the economic activities for which they are established, to branches and agencies established in the Czech Republic of Community companies at the latest by the end of the sixth year following the entry into force of this Agreement.

The Czech Republic shall grant these rights, where necessary for the conduct of the economic activities for which they are established, to Community nationals established in the Czech Republic as self-employed persons at the latest by the end of the transitional period referred to in Article 7.

ARTICLE 46

1. Subject to the provisions of Article 45, with the exception of financial services described in Annex XVIa, each Party may regulate the establishment and operation of companies and nationals on its territory, insofar as these regulations do not discriminate against companies and nationals of the other Party in comparison to its own companies and nationals.

2. In respect of financial services, described in Annex XVIa, this Agreement does not prejudice the right of the Parties to adopt measures necessary for the conduct of the Party's monetary policy, or for prudential grounds in order to ensure the protection of investors, depositors, policy holders, or persons to whom a fiduciary duty is owed, or to ensure the integrity and stability of the financial system. These measures shall not discriminate on grounds of nationality against companies and nationals of the other Party in comparison to its own companies and nationals.

ARTICLE 47

In order to make it easier for Community nationals and Czech Republic nationals to take up and pursue regulated professional activities in the Czech Republic and the Community respectively, the Association Council shall examine which steps are necessary to be taken to provide for the mutual recognition of qualifications. It may take all necessary measures to that end.

ARTICLE 48

The provisions of Article 46 do not preclude the application by a Contracting Party of particular rules concerning the establishment and operation in its territory of branches and agencies of companies of another Party not incorporated in the territory of the first Party, which are justified by legal or technical differences between such branches and agencies as compared to branches and agencies of companies incorporated in its territory, or, as regards financial services, for prudential reasons. The difference in treatment shall not go beyond what is strictly necessary as a result of such legal or technical differences, or, as regards financial services, described in Annex XVIa, for prudential reasons.

ARTICLE 49

1. A "Community company" and a "Czech Republic company" respectively shall for the purpose of this Agreement mean a company or a firm set up in accordance with the laws of a Member State or of the Czech Republic respectively and having its registered office, central administration, or principal place of business in the territory of the Community or the Czech Republic respectively. However, should the company or firm, set up in accordance with the laws of a Member State or of the Czech Republic respectively, have only its registered office in the territory of the Community or the Czech Republic respectively, its operations must possess a real and continuous link with the economy of one of the Member States or the Czech Republic respectively.

2. With regard to international maritime transport, shall also be beneficiaries of the provisions of this Chapter and Chapter III of this Title, a national or a shipping company of the Member States or of the Czech Republic respectively established outside the Community or the Czech Republic respectively and controlled by nationals of a Member State, or Czech Republic nationals respectively, if their vessels are registered in that Member State or in the Czech Republic respectively in accordance with their respective legislations.

3. A Community and a Czech Republic national respectively shall, for the purpose of this Agreement, mean a natural person who is a national of one of the Member States or of the Czech Republic respectively.

4. The provisions of this Agreement shall not prejudice the application by each Party of any measure necessary to prevent the circumvention of its measures concerning third country access to its market through the provisions of this Agreement.

ARTICLE 50

For the purpose of this Agreement “financial services” shall mean those activities described in Annex XVIa. The Association Council may extend or modify the scope of Annex XVIa.

ARTICLE 51

During the first six years following the date of entry into force of this Agreement, or for the sectors referred to in Annex XVIa and Annex XVIIb, during the transitional period referred to in Article 7, the Czech Republic may introduce measures which derogate from the provisions of this Chapter as regards the establishment of Community companies and nationals if certain industries:

- are undergoing restructuring, or
- are facing serious difficulties, particularly where these entail serious social problems in the Czech Republic, or
- face the elimination or a drastic reduction of the total market share held by Czech Republic companies or nationals in a given sector or industry in the Czech Republic, or
- are newly emerging industries in the Czech Republic.

Such measures:

- (i) shall cease to apply at the latest two years after the expiration of the sixth year following the date of entry into force of this Agreement, or for the sectors included in Annex XVIa and Annex XVIIb upon the expiration of the transitional period referred to in Article 7, and
- (ii) shall be reasonable and necessary in order to remedy the situation and
- (iii) shall only relate to establishments in the Czech Republic to be created after the entry into force of such measures and shall not introduce discrimination concerning the operations of Community companies or nationals already established in the Czech Republic at the time of introduction of a given measure compared to Czech Republic companies or nationals.

The Association Council may exceptionally, upon request of the Czech Republic, and if the necessity arises, decide to prolong the periods referred to in indent (i) above for a given sector for a limited period of time.

While devising and applying such measures, the Czech Republic shall grant whenever possible to Community companies and nationals a preferential treatment, and in no case a treatment less favourable than that accorded to companies or nationals from any third country.

Prior to the introduction of these measures, the Czech Republic shall consult the Association Council and shall not put them into effect before a one month period following the notification to the Association Council of the concrete measures to be introduced by the Czech Republic, except where the threat of irreparable damage requires the taking of urgent measures in which case the Czech Republic shall consult the Association Council immediately after their introduction.

Upon the expiration of the sixth year following the entry into force of this Agreement, or for the sectors included in Annex XVIa and Annex XVIIb upon expiration of the transitional period referred to in Article 7, the Czech Republic may introduce such measures only with the authorization of the Association Council and under conditions determined by the latter.

ARTICLE 52

1. The provisions of this Chapter shall not apply to air transport services, inland-waterways transport services and maritime cabotage transport services.
2. The Association Council may make recommendations for improving establishment and operations in the areas covered by paragraph 1.

ARTICLE 53

1. Notwithstanding the provisions of Chapter I of this Title, the beneficiaries of the rights of establishment granted by the Czech Republic and the Community respectively shall be entitled to employ, or have employed by one of their subsidiaries, in accordance with the legislation in force in the host country of establishment, in the territory of the Czech Republic and the Community respectively, employees who are nationals of Community Member States and the Czech Republic respectively, provided that such employees are key personnel as defined in paragraph 2 and that they are employed exclusively by such beneficiaries or their subsidiaries. The residence and work permits of such employees shall only cover the period of such employment.

2. Key personnel of the beneficiaries of the rights of establishment herein referred to as "organization" are:

(a) Senior employees of an organization who primarily direct the management of the organization, receiving general supervision or direction principally from the board of directors or shareholders of the business, including:

- directing the organization or a department or sub-division of the organization;
- supervising and controlling the work of other supervisory, professional or managerial employees;
- having the authority personally to engage and dismiss or recommend engaging, dismissing or other personnel actions.

(b) Persons employed by an organization who possess high or uncommon:

- qualifications referring to a type of work or trade requiring specific technical knowledge;
- knowledge essential to the organization's service, research equipment, techniques or management.

These may include, but are not limited to, members of accredited professions.

Each such employee must have been employed by the organization concerned for at least one year preceding the detachment by the organization.

ARTICLE 54

1. The provisions of this Chapter shall be applied subject to limitations justified on grounds of public policy, public security or public health.

2. They shall not apply to activities which in the territory of each Party are connected, even occasionally, with the exercise of official authority.

ARTICLE 55

Companies which are controlled and exclusively owned jointly by Czech Republic companies or nationals and Community companies or nationals shall also be beneficiaries of the provisions of this Chapter and Chapter III of this Title.

CHAPTER III

Supply of Services between the Community and the Czech Republic

ARTICLE 56

1. The Parties undertake in accordance with the provisions of this Chapter to take the necessary steps to allow progressively the supply of services by Community or Czech Republic companies or nationals who are established in a Party other than that of the person for whom the services are intended taking into account the development of the services sector in the Parties.

2. In step with the liberalization process mentioned in paragraph 1, and subject to the provisions of Article 59(1), the Parties shall permit the temporary movement of natural persons providing the service or who are employed by the service provider as key personnel as defined in Article 53(2), including natural persons who are representatives of a Community or Czech Republic company or national and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service provider, where those representatives will not be engaged in making direct sales to the general public or in supplying services themselves.

3. The Association Council shall take the measures necessary to implement progressively the provisions of paragraph 1.

ARTICLE 57

With regard to supply of transport services between the Community and the CSFR, the following replaces the provisions of Article 56:

1. With regard to international maritime transport the Parties undertake to apply effectively the principle of unrestricted access to the market and traffic on a commercial basis.

(a) the above provision does not prejudice the rights and obligations under the United Nations Code of Conduct for Liner Conferences, as applied by one or the other Contracting Party to this Agreement. Non-conference liners will be free to operate in competition with a conference as long as they adhere to the principle of fair competition on a commercial basis.

(b) The Parties affirm their commitment to a freely competitive environment as being an essential feature of the dry and liquid bulk trade.

2. In applying the principles of paragraph 1, the Parties shall:

(a) not introduce cargo sharing clauses in future bilateral agreements with third countries, other than in those exceptional circumstances where liner shipping companies from one or the other Party to this Agreement would not otherwise have an effective opportunity to ply for trade to and from the third country concerned;

(b) prohibit cargo sharing arrangements in future bilateral agreements concerning dry and liquid bulk trade;

(c) abolish, upon entry into force of this Agreement, all unilateral measures, administrative, technical and other obstacles which could have restrictive or discriminatory effects on the free supply of services in international maritime transport.

3. With a view to assuring a co-ordinated development and progressive liberalization of transport between the Parties adapted to their reciprocal commercial needs, the conditions of mutual market access in air transport and in inland transport shall be dealt with by special transport agreements to be negotiated between the Parties after the entry into force of this Agreement.

4. Prior to the conclusion of the agreements referred to in paragraph 3, the Parties shall not take any measures or actions which are more restrictive or discriminatory as compared to the situation existing on the day preceding the day of entry into force of this Agreement.

5. During the transitional period, the Czech Republic shall progressively adapt its legislation including administrative, technical and other rules to that of the Community legislation existing at any time in the field of air and inland transport insofar as it serves liberalization purposes and mutual access to markets of the Parties and facilitates the movement of passengers and of goods.

6. In step with the common progress in the achievement of the objectives of this Chapter, the Association Council shall examine ways of creating the conditions necessary for improving freedom to provide air and inland transport services.

ARTICLE 58

The provisions of Article 54 shall apply to the matters covered by this Chapter.

CHAPTER IV

General Provisions

ARTICLE 59

1. For the purpose of Title IV of this Agreement, nothing in the Agreement shall prevent the Parties from applying their laws and regulations regarding entry and stay, work, labour conditions and establishment of natural persons, and supply of services, provided that, in so doing, they do not apply them in a manner as to nullify or impair the benefits accruing to any Party under the terms of a specific provision of this Agreement. This provision does not prejudice the application of Article 54.

2. The provisions of Chapters II, III and IV of Title IV shall be adjusted by decision of the Association Council in the light of the result of the negotiations on services taking place in the Uruguay Round and in particular to ensure that under any provision of the present Agreement a Party grants to the other Party a treatment no less favourable than that accorded under the provisions of a future General Agreement on Trade and Services (GATS).

3. The exclusion of Community companies and nationals established in the Czech Republic in accordance with the provisions of Chapter II of Title IV from public aid granted by the Czech Republic in the areas of public education services, health related and social services and cultural services shall, for the duration of the transitional period referred to in Article 7, be deemed compatible with the provisions of Title IV and with the competition rules referred to in Title V.

TITLE V

Payments, Capital, Competition and other Economic Provisions, Approximation of Laws

CHAPTER I

Current Payments and Movement of Capital

ARTICLE 60

The Contracting Parties undertake to authorize, in freely convertible currency, any payments on the current account of balance of payments to the extent that the transaction underlying the payments concern movements of goods, services or persons between the Parties which have been liberalized pursuant to this Agreement.

ARTICLE 61

1. With regard to transactions on the capital account of balance of payments, from the entry into force of this Agreement, the Member States and the Czech Republic respectively shall ensure the free movement of capital relating to direct investments made in companies formed in accordance with the laws of the host country and investments made in accordance with the provisions of Chapter II of Title IV, and the liquidation or repatriation of these investments and of any profit stemming therefrom. Notwithstanding the above provision, such free movement, liquidation and repatriation shall be ensured by the end of the fifth year following the entry into force of this Agreement for all investments linked to establishment of nationals establishing in the Czech Republic as self-employed persons pursuant to Chapter II of Title IV.

2. Without prejudice to paragraph 1, the Member States, as from the entry into force of this Agreement, and the Czech Republic as from the end of the fifth year following the entry into force of this Agreement, shall not introduce any new foreign exchange restrictions on the movement of capital and current payments connected therewith between residents of the Community and the Czech Republic and shall not make the existing arrangements more restrictive.

3. The Parties shall consult each other with a view to facilitating the movement of capital between the Community and the Czech Republic in order to promote the objectives of this Agreement.

ARTICLE 62

1. During the five years following the date of entry into force of this Agreement, the Contracting Parties shall take measures permitting the creation of the necessary conditions for the further gradual application of Community rules on the free movement of capital.

2. By the end of the fifth year from the entry into force of this Agreement, the Association Council shall examine ways of enabling Community rules on the movement of capital to be applied in full.

ARTICLE 63

With reference to the provisions of this Chapter, and notwithstanding the provisions of Article 65, until a full convertibility of the Czech Republic currency in the meaning of Article VIII of the International Monetary Fund is introduced, the Czech Republic may in exceptional circumstances apply exchange restrictions connected with the granting or taking up of short and medium-term credits to the extent that such restrictions are imposed on the Czech Republic for the granting of such credits and are permitted according to the Czech Republic's status under the IMF.

The Czech Republic shall apply these restrictions in a non-discriminatory manner. They shall be applied in such a manner as to cause the least possible disruption to this Agreement. The CSFR shall inform the Association Council promptly of the introduction of such measures and of any changes therein.

CHAPTER II

Competition and other Economic Provisions

ARTICLE 64

1. The following are incompatible with the proper functioning of the Agreement, insofar as they may affect trade between the Community and the Czech Republic:

- (i) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;
- (ii) abuse by one or more undertakings of a dominant position in the territories of the Community or of the Czech Republic as a whole or in a substantial part thereof;
- (iii) any public aid which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods.

2. Any practices contrary to this Article shall be assessed on the basis of criteria arising from the application of the rules of Articles 85, 86 and 92 of the Treaty establishing the European Economic Community.

3. The Association Council shall, within three years of the entry into force of this Agreement, adopt the necessary rules for the implementation of paragraphs 1 and 2. Until the implementing rules are adopted, practices incompatible with paragraph 1 shall be dealt with by the Contracting Parties on their respective territories according to their respective legislations. This is without prejudice to paragraph 6.

4. (a) For the purposes of applying the provisions of paragraph 1(iii), the Parties recognize that during the first five years after the entry into force of this Agreement, any public aid granted by the Czech Republic shall be assessed taking into account the fact that the Czech Republic shall be regarded as an area identical to those areas of the Community described in Article 92(3)(a) of the Treaty establishing the European Economic Community. The Association Council shall, taking into account the economic situation of the Czech Republic, decide whether that period should be extended by further periods of five years.

- (b) Each Party shall ensure transparency in the area of public aid, inter alia by reporting annually to the other Party on the total amount and the distribution of the aid given and by providing, upon request, information on aid schemes. Upon request by one Party, the other Party shall provide information on particular individual cases of public aid.
5. With regard to products referred to in Chapters II and III of Title III:
—the provisions of paragraph 1(iii) do not apply;
—any practices contrary to paragraph 1(i) should be assessed according to the criteria established by the Community on the basis of Articles 42 and 43 of the Treaty establishing the European Economic Community and in particular of those established in Council Regulation No. 26/1962.
6. If the Community or the Czech Republic considers that a particular practice 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 the other Party or material injury to its domestic industry, including its services industry,
it may take appropriate measures after consultation within the Association Council or after thirty working days following referral for such consultation.
- In the case of practices incompatible with paragraph 1(iii), such appropriate measures may, where the General Agreement on Tariffs and Trade applies thereto, only be adopted in accordance with the procedures and under the conditions laid down by the General Agreement on Tariffs and Trade and any other relevant instrument negotiated under its auspices which are applicable between the Parties.
7. Notwithstanding any provisions to the contrary adopted in accordance with paragraph 3, the Parties shall exchange information taking into account the limitations imposed by the requirements of professional and business secrecy.
8. This Article shall not apply to the products covered by the Treaty establishing the European Coal and Steel Community which are the subject of Protocol No. 2.

ARTICLE 65

1. Where one or more Member States of the Community or the Czech Republic is in serious balance of payments difficulties, or under imminent threat thereof, the Community or the Czech Republic, as the case may be, may, in accordance with the conditions established under the General Agreement on Tariffs and Trade, adopt restrictive measures, including measures relating 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 Community or the Czech Republic, as the case may be, shall inform the other Party forthwith of their introduction and, whenever practicable, of a time schedule for their removal.
2. The Parties shall nevertheless endeavour to avoid the imposition of restrictive measures for balance of payments purposes.
3. Any restrictive measures shall not apply to transfers related to investment and in particular to the repatriation of amounts invested or reinvested and of any kind of revenues stemming therefrom.

ARTICLE 66

With regard to public undertakings, and undertakings to which special or exclusive rights have been granted, the Association Council shall ensure that as from the third year following the date of entry into force of this Agreement, the principles of the Treaty establishing the European Economic Community, in particular Article 90, and the principles of the concluding document of the April 1990 Bonn meeting of the Conference on Security and Co-operation in Europe, in particular entrepreneurs' freedom of decision, are upheld.

ARTICLE 67

1. The Czech Republic shall continue to improve the protection of intellectual, industrial and commercial property rights in order to provide, by the end of the fifth year after the entry into force of this Agreement, a level of protection similar to that existing in the Community, including comparable means of enforcing such rights.
2. Within the same time, the Czech Republic shall apply to accede to the Munich Convention on the Grant of European Patents of 5 October 1973¹. The Czech Republic shall also accede to the other multilateral conventions on intellectual, industrial and commercial property rights referred to in Annex XVII paragraph 1 to which Member States are Parties, or which are de facto applied by Member States.

ARTICLE 68

1. The Contracting Parties consider the opening up of the award of public contracts on the basis of non-discrimination and reciprocity, in particular in the GATT context, to be a desirable objective.
2. The Czech Republic companies as defined in Article 49, shall be granted access to contract award procedures in the Community pursuant to Community procurement rules under a treatment no less favourable than that accorded to Community companies as of the entry into force of this Agreement.

Community companies as defined in Article 49 shall be granted access to contract award procedures in the Czech Republic under a treatment no less favourable than that accorded to Czech Republic companies at the latest at the end of the transitional period referred to in Article 7.

Community companies established in the Czech Republic under the provisions of Chapter II of Title IV shall have upon entry into force of this Agreement access to contract award procedures under a treatment no less favourable than that accorded to Czech Republic companies.

The Association Council shall periodically examine the possibility for the Czech Republic to introduce access to award procedures in the Czech Republic for all Community companies prior to the end of the transitional period.

3. As regards establishment, operations, supply of services between the Community and the Czech Republic as well as employment and movement of labour linked to the fulfilment of public contracts, the provisions of Articles 37 to 59 are applicable.

CHAPTER III

Approximation of Laws

ARTICLE 69

The Contracting Parties recognize that the major precondition for the Czech Republic's economic integration into the Community is the approximation of the Czech Republic's existing and future legislation to that of the Community. The Czech Republic shall endeavour to ensure that its legislation will be gradually made compatible with that of the Community.

ARTICLE 70

The approximation of laws shall extend to the following areas in particular: customs law, company law, banking law, company accounts and taxes, intellectual property, protection of workers at the workplace, financial services, rules on competition, protection of health and life of humans, animals and plants, consumer protection, indirect taxation, technical rules and standards, nuclear law and regulation, transport and the environment.

¹ Treaty Series No. 16 (1982) Cmnd. 8510.

ARTICLE 71

The Community shall provide the Czech Republic with technical assistance for the implementation of these measures, which may include inter alia:

- the exchange of experts;
- the provision of early information especially on relevant legislation;
- organization of seminars;
- training activities;
- aid for the translation of Community legislation in the relevant sectors.

TITLE VI

Economic Co-operation

ARTICLE 72

1. The Community and the Czech Republic shall establish economic co-operation aimed at contributing to the Czech Republic's development and growth potential. Such co-operation shall strengthen existing economic links on the widest possible foundation, to the benefit of both Parties.
2. Policies and other measures will be designed to bring about economic and social development of the Czech Republic and will be guided by the principle of sustainable development. These policies should ensure that environmental considerations are also fully incorporated from the outset and that they are linked to the requirements of harmonious social development.
3. To this end the co-operation should focus in particular on policies and measures related to industry including the mining sector, investment, agriculture, energy, transport, regional development and tourism.
4. Special attention must be devoted to measures capable of fostering co-operation between the countries of Central and Eastern Europe with a view to a harmonious development of the region.

ARTICLE 73

Industrial Co-operation

1. Co-operation shall aim at promoting the modernization and restructuring of Czech Republic industry in both public and private sectors as well as industrial co-operation between economic operators of both sides, with the particular objective of strengthening the private sector.
2. Particular attention shall be paid to:
 - the restructuring of individual sectors; in this context, the Association Council will examine in particular the problems affecting the sectors of coal and steel and the conversion of the defence industry;
 - the establishment of new undertakings in areas offering potential for growth.
3. Industrial co-operation initiatives take into account priorities determined by the Czech Republic. The initiatives should seek in particular to establish a suitable framework for undertakings, to improve management know-how and to promote transparency as regards markets and conditions for undertakings, and will include technical assistance where appropriate.

ARTICLE 74

Investment Promotion and Protection

1. Co-operation shall aim to establish a favourable climate for private investment, both domestic and foreign, which is essential to economic and industrial reconstruction in the Czech Republic.
2. The particular aims of co-operation shall be:
 - to improve the institutional framework for investments in the Czech Republic;
 - the extension by the Member States and the Czech Republic of agreements for the promotion and protection of investment;
 - to implement suitable arrangements for the transfer of capital;
 - to proceed with deregulation and to improve economic infrastructure;
 - to exchange information on investment opportunities in the form of trade fairs, exhibitions, trade weeks and other events.

ARTICLE 75

Industrial Standards and Conformity Assessment

1. The Parties shall co-operate with the aim to achieve the Czech Republic's full conformity with Community technical regulations and European standardization and conformity assessment procedures.
2. To this end, co-operation shall seek:
 - to promote the use of Community technical regulations and European standards and conformity assessment procedures;
 - where appropriate, to achieve the conclusion of agreements on mutual recognition in these fields;
 - to encourage the Czech Republic's participation in the work of specialized organizations (CEN, CENELEC, ETSI, EOTC).
3. The Community will provide the Czech Republic with technical assistance where appropriate.

ARTICLE 76

Co-operation in Science and Technology

1. The parties shall promote co-operation in research and technological development. They shall devote special attention to the following:
 - the exchange of information on each other's science and technology policies;
 - the organization of joint scientific meetings (seminars and workshops);
 - joint R&D activities aimed at encouraging scientific progress and the transfer of technology and know-how;
 - training activities and mobility programmes for researchers and specialists from both sides;
 - the development of an environment conducive to research and the application of new technologies and adequate protection of the intellectual property of the results of research;
 - participation of the Czech Republic in the Community programmes in accordance with paragraph 3.

Technical assistance shall be provided where appropriate.

2. The Association Council shall determine the appropriate procedures for developing co-operation.

3. Co-operation under the Community's framework programme in the field of research and technological development shall be implemented according to specific arrangements to be negotiated and concluded in accordance with the legal procedures of each Party.

ARTICLE 77

Education and Training

1. The parties shall co-operate with the aim of raising the level of general education and professional qualifications in the Czech Republic, taking into consideration the priorities of the Czech Republic. Institutional frameworks and plans of co-operation will be established building on the European Training Foundation and the TEMPUS programme. Participation of the Czech Republic in other Community programmes could also be considered in this context.

2. The co-operation shall focus in particular on the following areas and according to modalities to be determined jointly by the parties:

- reform of the education and training system in the Czech Republic;
- initial training, in-service training and retraining, including the training of public and private sector executives and senior civil servants, particularly in priority areas to be determined;
- co-operation between universities, co-operation between universities and firms, and mobility for teachers, students, administrators and young people;
- promoting teaching in the field of European Studies within the appropriate institutions;
- mutual recognition of periods of studies and diplomas.

3. In the field of translation, co-operation will focus on training of translators and interpreters and promotion of Community linguistic norms and terminology.

ARTICLE 78

Agriculture and the Agro-industrial Sector

1. Co-operation in this area shall have as its aim the modernization of agriculture and the agro-industrial sector. It shall endeavour in particular to:

- develop private farms and distribution channels, methods of storage, marketing, etc.;
- modernize the rural infrastructure (transport, water supply, telecommunications);
- land-use planning, including construction and urban planning;
- improve productivity and quality by using appropriate methods and products; provide training and monitoring in the use of anti-pollution methods connected with inputs;
- develop and modernize processing firms and their marketing techniques;
- promote complementarity in agriculture;
- promote industrial co-operation in agriculture and the exchange of know-how, particularly between the private sectors in the Community and the Czech Republic;
- develop co-operation on animal health and plant health with the aim of bringing about gradual harmonization with Community standards through assistance for training and the organization of checks.

2. To these ends, technical assistance shall be provided by the Community as appropriate.

ARTICLE 79

Energy

1. Within the principles of the market economy, the parties shall co-operate to develop the progressive integration of the energy markets of the Czech Republic and the Community. They shall pay particular attention to the Community's proposals for a European Energy Charter and the parallel integration of such markets with the other countries of Central and Eastern Europe.

2. The Co-operation shall include among others technical assistance when appropriate in the following areas:

- formulation and planning of energy policy both at national and regional level;
- opening up the energy market to a greater degree, including facilitating transit of gas and electricity;
- study of the modernization of energy infrastructures;
- improvement of distribution as well as improvement and diversification of supply;
- management and training for the energy sector;
- the development of energy resources;
- the promotion of energy saving and energy efficiency;
- the environmental impact of energy production and consumption;
- the nuclear energy sector;
- the electricity and gas sectors, including the consideration of the possibility of the interconnection of the supply networks;
- the formulation of framework conditions for co-operation between undertakings in this sector, which could include the encouragement of joint ventures;
- the transfer of technology and know-how, which may include if appropriate the promotion and commercialization of efficient energy technologies.

ARTICLE 80

Nuclear Safety

1. The aim of co-operation is to provide for a safer use of nuclear energy.
2. Co-operation shall mainly cover the following topics:
 - nuclear safety, nuclear emergency preparedness and management;
 - radiation protection, including environmental radiation monitoring;
 - fuel cycle problems, safeguarding of nuclear materials;
 - radioactive waste management;
 - decommissioning and dismantling of nuclear installations;
 - decontamination.
3. Co-operation will include exchange of information and experience and R&D activities in accordance with Article 76.

ARTICLE 81

Environment

1. The Parties shall develop and strengthen their co-operation on environment and human health, which they have judged to be a priority.
2. Co-operation shall concern:
 - effective monitoring of pollution levels; systems of information on the state of the environment;
 - combating regional and transboundary air pollution;
 - sustainable, efficient and environmentally effective use and production of energy; safety of industrial plants; development of relevant technologies and production processes;
 - classification and safe handling of chemicals;
 - effective prevention and reduction of water pollution, especially of sources of drinking water and transboundary watercourses;
 - waste reduction, recycling and safe disposal (including radioactive wastes);
 - the environmental impact of agriculture; soil erosion; the protection of forests and flora and fauna; restoring ecological stability of the countryside;

- land-use planning, including construction and urban planning;
- use of economic and fiscal instruments;
- global climate change and its prevention;
- environmental education and awareness;
- international conventions in the area of environment.

3. Co-operation shall take place through:

- exchange of information and experts, including information and experts dealing with the transfer of clean technologies; development of information systems on environment;
- training programmes;
- joint research activities;
- approximation of laws (Community standards);
- co-operation at regional level (including co-operation within the framework of the European Environment Agency, when established by the Community) and international level;
- development of strategies, particularly with regard to global and climatic issues.

ARTICLE 82

Transport

1. The Parties shall develop and step up co-operation in order to enable the Czech Republic to:

- restructure and modernize transport;
- improve circulation of passengers and goods and the access to the transport market by removing administrative, technical and other obstacles;
- facilitate Community transit in the Czech Republic by road, rail, river and combined transport;
- achieve operating standards comparable to those in the Community.

2. The co-operation shall include the following in particular:

- economic, legal and technical training programmes;
- the provision of technical assistance and advice, and the exchange of information;
- the provision of means to develop infrastructure in the Czech Republic.

3. The co-operation shall include the following priority areas:

- the construction and modernization of road transport, including the gradual easing of transit conditions;
- the management of railways and airports, including co-operation between the appropriate national authorities;
- the modernization, on major routes of common interest and trans-European links, of road, inland waterway, railway, port and airport infrastructure;
- land-use planning including construction and urban planning;
- the promotion of road-rail transport, containerization, transshipment and the construction of terminals;
- the replacement of transport technical equipment in order to meet Community standards;
- the promotion of joint technological and research programmes in accordance with Article 76.
- the development of legislative measures and the implementation of policies in all areas of transportation, compatible with the transport policies applicable in the Community.

ARTICLE 83

Telecommunications

1. The Parties shall expand and strengthen co-operation in this area, and shall to this end initiate in particular the following actions:
 - exchange information on telecommunications policies;
 - exchange technical and other information and organize seminars, workshops and conferences for experts of both sides;
 - conduct training and advisory operations;
 - carry out transfers of technology;
 - have the appropriate bodies from both sides carry out joint projects;
 - promote European standards, systems of certification and regulatory approaches;
 - promote new communications, services and facilities, particularly those with commercial applications.
2. These activities shall focus on the following priority areas:
 - the modernization of the Czech Republic's telecommunications network and its integration into European and world networks;
 - co-operation within the structures of European standardization;
 - the integration of trans-European systems; the legal and regulatory aspects of telecommunications;
 - the management of telecommunications in the new economic environment: organizational structures, strategy and planning, purchasing principles;
 - land-use planning, including construction and urban planning.

ARTICLE 84

Banking, insurance, other financial services and audit co-operation

1. The Parties shall co-operate with the aim of establishing and developing a suitable framework for the encouragement of banking, insurance and financial services sector in the Czech Republic.
 - (a) The co-operation shall focus on:
 - the adoption of a common accounting system compatible with European standards;
 - the strengthening and restructuring of the banking and financial sectors;
 - the improvement of supervision and regulation of banking and financial services;
 - the preparation of translations of Community and Czech Republic legislation;
 - the preparation of glossaries of terminology;
 - the exchange of information in particular in respect of proposed legislation.
 - (b) To this end, the co-operation shall include the provision of technical assistance and training.
2. The Parties shall co-operate with the aim of developing efficient audit systems in the Czech Republic following standard Community methods and proceedings.
 - (a) Co-operation shall focus on:
 - the establishment in the Czech Republic of an independent Supreme Audit Office;
 - the establishment of internal audit units in government agencies;
 - the exchange of relevant audit information;
 - the uniformization of audit documentation;
 - training and advisory operations.
 - (b) To this end, technical assistance shall be provided by the Community as appropriate.

ARTICLE 85

Monetary Policy

At the request of the Czech Republic authorities, the Community shall provide technical assistance designed to support the efforts of the Czech Republic towards the introduction of full convertibility of the Crown and the gradual approximation of its policies to those of the European Monetary System. This will include informal exchange of information concerning the principles and the functioning of the European Monetary System.

ARTICLE 86

Money Laundering

1. The Parties agree on the necessity of making every effort and co-operating in order to prevent the use of their financial systems for laundering of proceeds from criminal activities in general and drug offences in particular.
2. Co-operation in this area shall include administrative and technical assistance with the purpose of establishing suitable standards against money laundering equivalent to those adopted by the Community and international fora in this field, in particular the Financial Action Task Force (FATF).

ARTICLE 87

Regional Development

1. The Parties shall strengthen co-operation between them on regional development and land-use.
2. To this end, any of the following measures may be undertaken:
 - the exchange of information by national, regional or local authorities on regional and land-use planning policy;
 - the provision of assistance to the Czech Republic for the formulation of such policy;
 - joint action by regional and local authorities in the area of economic development;
 - the study of co-ordinated approaches for the development of border areas between the Community and the Czech Republic and other Czech Republic areas with severe regional disparities;
 - exchange visits to explore the opportunities for co-operation and assistance;
 - the exchange of civil servants or experts;
 - the provision of technical assistance;
 - the establishment of programmes for the exchange of information and experience, by methods including seminars.

ARTICLE 88

Social Co-operation

1. With regard to health and safety, the Parties shall develop co-operation between them with the aim of improving the level of protection of the health and safety of workers, taking as a reference the level of protection existing in the Community. Co-operation shall comprise the following in particular:
 - the provision of technical assistance;
 - the exchange of experts;
 - co-operation between firms;
 - the exchange of information and administrative and other relevant assistance to firms, training operations.

2. With regard to employment, co-operation between the Parties shall focus notably on upgrading job-finding and careers-advice services, providing back-up measures and promoting local development to assist industrial restructuring.

It shall also include measures such as the performance of studies, provision of the services of experts and information and training.

3. With regard to social security, co-operation between the Parties shall seek to adapt the social security systems to the new economic and social situation, primarily by providing the services of experts and information and training.

ARTICLE 89

Tourism

The Parties shall increase and develop co-operation between them, which shall include:

- facilitating the tourist trade;
- increasing the flow of information through international networks, databanks, etc.;
- transferring know-how through training, exchanges, seminars;
- executing regional tourist projects such as cross-frontier projects, town-twinning, etc.;
- exchanging views and providing for appropriate exchanges of information on major issues of mutual interest affecting the tourism sector;
- encouraging the development of infrastructure conducive to investment in the tourism sector.

ARTICLE 90

Small and Medium-sized Enterprises

1. The Parties shall aim to develop and strengthen private sector small and medium-sized enterprises and co-operation between SMEs in the Community and the Czech Republic.

2. They shall encourage the exchange of information and know-how in the following areas:

- bringing about the legal, administrative, technical, tax and financial conditions necessary to the establishment and expansion of SMEs and for cross-border co-operation;
- the provision of the specialized services required by SMEs (management training, accounting, marketing, quality control, etc.) and the strengthening of agencies providing such services;
- the establishment of appropriate links with Community operators with the aim of improving the flow of information to SMEs and promoting cross-border co-operation (e.g. the Business Co-operation Network (BC-NET), Euro-Info Centres, conferences, etc.).

3. The co-operation will include the provision of technical assistance in particular for the establishment of appropriate institutional support for SMEs, at national and regional level, in respect of financial, training, advisory, technological and commercial services.

ARTICLE 91

Information and Communication

With regard to information and communication, the Community and the Czech Republic shall take appropriate steps to stimulate effective mutual exchange of information. Priority shall be given to programmes aimed at providing the general public with basic information about the Community and specific circles in the Czech Republic with more specialized information, including, where possible, access to Community databases.

ARTICLE 92

Consumer Protection

1. The Parties shall co-operate with the aim of achieving full compatibility of the Czech Republic with the Community consumer protection system.
2. To this end, the co-operation shall comprise, within existing possibilities:
 - exchange of information and experts;
 - access to Community databases;
 - training operations and technical assistance.

ARTICLE 93

Customs

1. The aim of co-operation shall be to guarantee compliance with all the provisions scheduled for adoption in connection with trade and to achieve the approximation of the Czech Republic's customs system to that of the Community, thus helping to ease the steps towards liberalization planned under this Agreement.
2. Co-operation shall include the following in particular:
 - the exchange of information;
 - the development of cross-frontier infrastructure between the Parties;
 - the interconnection between the transit systems of the Community and the Czech Republic;
 - the simplification of inspections and formalities in respect of the carriage of goods;
 - the organization of seminars and placements.Technical assistance shall be provided where appropriate.
3. Without prejudice to further co-operation provided for in this Agreement, and in particular Article 96, the mutual assistance between administrative authorities in customs matters of the Contracting Parties shall take place in accordance with the provisions of Protocol No. 6.

ARTICLE 94

Statistical Co-operation

1. Co-operation in this area shall have as its aim the development of an efficient statistical system to provide, in a rapid and timely fashion, the reliable statistics needed to plan and monitor the process of reform and to contribute to the development of private enterprise in the Czech Republic.
2. The Parties shall co-operate in particular:
 - to strengthen the service of statistics of the Czech Republic;
 - to bring about harmonization with international (and particularly Community) methods, standards and classifications;
 - to provide the data needed to maintain and monitor economic reform;
 - to provide private-sector economic operators with the appropriate macro-economic and micro-economic data;
 - to guarantee the confidentiality of data;
 - to exchange statistical information.
3. Technical assistance shall be provided by the Community as appropriate.

ARTICLE 95

Economics

1. The Community and the Czech Republic will facilitate the process of economic reforms and integration by co-operating to improve understanding of the fundamentals of their respective economies and of implementing economic policy in market economies.
2. To these ends the Community and the Czech Republic will:
 - exchange information on macro-economic performance and prospects and on strategies for development where appropriate;
 - analyse jointly economic issues of mutual interest, including the framing of economic policy and the instruments for implementing it;
 - through the programme of Action for Co-operation in Economics in particular, encourage extensive co-operation among economists and managers in the Community and the Czech Republic, in order to speed the transfer of know-how for the drafting of economic policies, and provide for wide dissemination of the results of policy-relevant research.

ARTICLE 96

Drugs

1. The co-operation is in particular aimed at increasing the efficiency of policies and measures to counter the supply and illicit traffic of narcotics and psychotropic substances and the reduction of abuse of these products.
2. The Contracting Parties shall agree on the necessary methods of co-operation to attain these objectives, including the modalities of the implementation of common actions. Their actions will be based on consultation on and close co-ordination of the objectives and the policy measures in the fields targeted in paragraph 1.
3. The co-operation between the Contracting Parties will comprise technical and administrative assistance which could deal in particular with the following areas: the drafting and implementation of national legislation; the creation of institutions and information centres and of social and health centres; the training of personnel and research; the prevention of diversion of precursors used for the purpose of illicit manufacture of narcotic drugs or psychotropic substances.

The Parties may agree to include other areas.

TITLE VII

Cultural Co-operation

ARTICLE 97

1. The Parties undertake to promote cultural co-operation. Where appropriate, Community's cultural co-operation programmes, or those of one or more Member States may be extended to the Czech Republic and further activities of interest to both sides developed.

This co-operation may notably cover:

- literary translation;
- conservation and restoration of monuments and sites (architectural and cultural heritage);
- training for those dealing with cultural affairs;
- the organization of European-oriented cultural events;

2. The Parties shall co-operate in the promotion of the audiovisual industry in Europe. The audiovisual sector in the Czech Republic could in particular participate in activities set up by the Community in the MEDIA programme for 1991–1995 in accordance with the procedures laid down by the bodies responsible for managing each activity and in accordance with the provisions of the Decision of the Council of the European Communities of 21 December 1990, which established the programme.

The Parties shall co-ordinate, and where appropriate, harmonize, their policies regarding the regulation of cross-border broadcasts, technical standards and the promotion of European audiovisual technology.

TITLE VIII

Financial Co-operation

ARTICLE 98

In order to achieve the objectives of this Agreement and in accordance with Articles 99, 100, 102 and 103, without prejudice to Article 101, the Czech Republic shall benefit from temporary financial assistance from the Community in the form of grants and loans, including loans from the European Investment Bank according to the provisions of Article 18 of the Statute of the Bank.

ARTICLE 99

This financial assistance shall be covered by:

- the Operation PHARE measures provided for in Council Regulation (EEC) No. 3906/89, as amended, for as long as they are applicable; thereafter grants will be made available by the Community, either within the framework of the Operation PHARE on a multiannual basis, or within a new financial multiannual framework established by the Community following consultations with the Czech Republic and taking into account the considerations set out in Articles 102 and 103;
- the loan(s) provided by the European Investment Bank until the expiry date of the availability thereof; following consultations with the Czech Republic the Community shall fix the maximum amount and period of availability of loans from the European Investment Bank for the Czech Republic for subsequent years.

ARTICLE 100

The objectives and the areas of the Community's financial assistance shall be laid down in an indicative programme to be agreed between the two Parties. The Parties shall inform the Association Council.

ARTICLE 101

1. The Community shall, in case of special need, taking into account the availability of all financial resources, on request of the Czech Republic and in co-ordination with international financial institutions, in the context of the G-24, examine the possibility of granting temporary financial assistance

- to support measures with the aim to introduce and maintain the convertibility of the Czech Republic currency;
- to support medium-term stabilization and structural adjustment efforts, including balance of payments assistance.

2. This financial assistance is subject to the Czech Republic's presentation of IMF supported programmes in the context of G-24, as appropriate, for convertibility and/or for restructuring its economy, to the Community's acceptance thereof, to the Czech Republic's continued adherence to these programmes and, as an ultimate objective, to rapid transition to reliance on finance from private sources.

3. The Association Council will be informed of the conditions under which this assistance will be provided and of the respect of the obligations undertaken by the Czech Republic concerning such assistance.

ARTICLE 102

The Community financial assistance shall be evaluated in the light of the needs which arise and of the Czech Republic's development level, and taking into account established priorities and the absorption capacity of the Czech Republic economy, the ability to repay loans and accomplishment of a market economy system and restructuring in the Czech Republic.

ARTICLE 103

In order to permit optimum use of the resources available, the Contracting Parties shall ensure that Community contributions are made in close co-ordination with those from other sources such as the Member States, other countries, including the G-24, and international financial institutions, such as the International Monetary Fund, the International Bank for Reconstruction and Development and the European Bank for Reconstruction and Development.

TITLE IX

Institutional, General and Final Provisions

ARTICLE 104

An Association Council is hereby established which shall supervise the implementation of this Agreement. It shall meet at ministerial level once a year and when circumstances require. It shall examine any major issues arising within the framework of this Agreement and any other bilateral or international issues of mutual interest.

ARTICLE 105

1. The Association Council shall consist of the members of the Council of the European Communities and members of the Commission of the European Communities, on the one hand, and of members appointed by the Government of the Czech Republic, on the other.
2. Members of the Association Council may arrange to be represented, in accordance with the conditions to be laid down in its rules of procedure.
3. The Association Council shall establish its rules of procedure.
4. The Association Council shall be presided in turn by a member of the Council of the European Communities and a member of the Government of the Czech Republic, in accordance with the provisions to be laid down in its rules of procedure.
5. Where applicable, the European Investment Bank will take part, as an observer, in the work of the Association Council.

ARTICLE 106

The Association Council shall, for the purpose of attaining the objectives of this Agreement, have the power to take decisions in the cases provided for therein. The decisions taken shall be binding on the Parties which shall take the measures necessary to implement the decisions taken. The Association Council may also make appropriate recommendations.

It shall draw up its decisions and recommendations by agreement between the two Parties.

ARTICLE 107

1. Each of the two Parties may refer to the Association Council any dispute relating to the application or interpretation of this Agreement.
2. The Association Council may settle the dispute by means of a decision.
3. Each Party shall be bound to take the measures involved in carrying out the decision referred to in paragraph 2.

4. In the event of it not being possible to settle the dispute in accordance with paragraph 2, either Party may notify the other of the appointment of an arbitrator; the other Party must then appoint a second arbitrator within two months. For the application of this procedure, the Community and the Member States shall be deemed to be one Party to the dispute.

The Association Council shall appoint a third arbitrator.

The arbitrators' decisions shall be taken by majority vote.

Each party to the dispute must take the steps required to implement the decision of the arbitrators.

ARTICLE 108

1. The Association Council shall be assisted in the performance of its duties by an Association Committee composed of representatives of the members of the Council of the European Communities and of members of the Commission of the European Communities on the one hand and of representatives of the Government of the Czech Republic on the other, normally at senior civil servant level.

In its rules of procedure the Association Council shall determine the duties of the Association Committee, which shall include the preparation of meetings of the Association Council and how the Committee shall function.

2. The Association Council may delegate to the Association Committee any of its powers. In this event the Association Committee shall take its decisions in accordance with the conditions laid down in Article 106.

ARTICLE 109

The Association Council may decide to set up any other special committee or body that can assist it in carrying out its duties.

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

ARTICLE 110

An Association Parliamentary Committee is hereby established. It shall be a forum for Members of the Czech Republic Parliament and the European Parliament to meet and exchange views. It shall meet at intervals which it shall itself determine.

ARTICLE 111

1. The Association Parliamentary Committee shall consist of members of the European Parliament, on the one hand, and of Members of the Czech Republic Parliament, on the other.

2. The Association Parliamentary Committee shall establish its rules of procedure.

3. The Association Parliamentary Committee shall be presided each in turn by the European Parliament and the Czech Republic Parliament, in accordance with the provisions to be laid down in its rules of procedure.

ARTICLE 112

The Association Parliamentary Committee may request relevant information regarding the implementation of this Agreement from the Association Council, which shall then supply the Committee with the requested information.

The Association Parliamentary Committee shall be informed of the decisions of the Association Council.

The Association Parliamentary Committee may make recommendations to the Association Council.

ARTICLE 113

Within the scope of this Agreement, each Party undertakes to ensure that natural and legal persons of the other Party have access free of discrimination in relation to its own nationals to the competent courts and administrative organs of the Parties to defend their individual rights and their property rights, including those concerning intellectual, industrial and commercial property.

ARTICLE 114

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

- (a) which it considers necessary to prevent the disclosure of information contrary to its essential security interests;
- (b) which relate to the production of, or trade in, arms, munitions or war materials or to research, development or production indispensable for defence purposes, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes;
- (c) which it considers essential to its own security in the event of serious internal disturbances affecting the maintenance of law and order, in time of war or serious international tension constituting threat of war or in order to carry out obligations it has accepted for the purpose of maintaining peace and international security.

ARTICLE 115

1. In the fields covered by this Agreement and without prejudice to any special arrangements contained therein:

- the arrangements applied by the Czech Republic in respect of the Community shall not give rise to any discrimination between the Member States, their nationals, or their companies or firms;
- the arrangements applied by the Community in respect of the Czech Republic shall not give rise to any discrimination between Czech Republic nationals or its companies or firms.

2. The provisions of paragraph 1 are without prejudice to the right of the Contracting Parties to apply the relevant provisions of their fiscal legislation to taxpayers who are not in identical situations as regards their place of residence.

ARTICLE 116

Products originating in the Czech Republic shall not enjoy more favourable treatment when imported into the Community than that applied by Member States among themselves.

The treatment granted to the Czech Republic under Title IV and Chapter I of Title V shall not be more favourable than that accorded by Member States among themselves.

ARTICLE 117

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

2. If either Party considers that the other Party has failed to fulfil an obligation under this Agreement, it may take appropriate measures. Before so doing, except in cases of special urgency, it shall supply the Association Council with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Parties.

In the selection of measures, priority must be given to those which least disturb the functioning of this Agreement. These measures shall be notified immediately to the Association Council and shall be the subject of consultations within the Association Council if the other Party so requests.

ARTICLE 118

This Agreement shall not, until equivalent rights for individuals and economic operators have been achieved under this Agreement, affect rights assured to them through existing agreements binding one or more Member States, on the one hand, and the Czech Republic, on the other.

ARTICLE 119

Protocols 1, 2, 3, 4, 5, 6, 7 and 8 and Annexes I to XVII shall form an integral part of this Agreement.

ARTICLE 120

This Agreement is concluded for an unlimited period.

Either Party may denounce this Agreement by notifying the other Party. This Agreement shall cease to apply six months after the date of such notification.

ARTICLE 121

This Agreement shall apply, on the one hand, to the territories in which the Treaties establishing the European Economic Community, the European Atomic Energy Community, and the European Coal and Steel Community are applied and under the conditions laid down in those Treaties and, on the other hand, to the territory of the Czech Republic.

ARTICLE 122

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

ARTICLE 123

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

This Agreement shall enter into force on the first day of the second month following the date on which the Contracting Parties notify each other that the procedures referred to in the first paragraph have been completed.¹

Upon its entry into force, this Agreement shall replace the Agreement between the European Economic Community, the European Atomic Energy Community and the Czech and Slovak Federal Republic on trade, economic and commercial co-operation signed in Brussels on 7 May 1990, and the Protocol between the European Coal and Steel Community and the Czech and Slovak Federal Republic initialled in Brussels on 28 June 1991, before the entry into force hereof.

¹The Agreement entered into force on 1 February 1995.

ARTICLE 124

1. In view of the fact that provisions equivalent to those of certain parts of the Agreement and thus of the Europe Agreement signed between the Community and its Member States on 16 December 1991 and the Czech and Slovak Federal Republic, in particular those relating to the movements of goods, were put into effect since 1 March 1992 by means of an Interim Agreement on trade and trade related measures between the Community and the Czech and Slovak Federal Republic signed on 16 December 1991, as amended by the Supplementary Protocols between the Community and each of the Czech Republic and the Slovak Republic, the Parties agree that in such circumstances for the purposes of Title III, Articles 64, 66 and 67 of the Agreement and Protocols Nos. 1 (with the exception of its Article 3), 2, 3, 4 and 5 and 6, the term "date of entry into force of the Agreement" shall mean:

- 1 March 1992 in relation to obligations taking effect on the date of entry into force of the Agreement, and
- 1 January 1992 in relation to obligations taking effect after the date of entry into force by reference to the date of entry into force.

2. In the case of entry into force of the Agreement after 1 January in any year, the provisions of Protocol No. 7 shall apply.

Done at Luxembourg on the fourth day of October one thousand nine hundred and ninety-three.

[Here follow the signatures]

LIST OF ANNEXES

| | | |
|------|----------------------------------------------------|---------------------------------------------------------------------------|
| I | Article 9(1) & Article 19(2) | DEFINITION OF INDUSTRIAL AND AGRICULTURAL PRODUCTS |
| II | Article 10(2) | COMMUNITY TARIFF CONCESSIONS |
| III | Article 10(3) | COMMUNITY TARIFF CONCESSIONS |
| IV | Article 11(1) | Czech Republic TARIFF CONCESSIONS |
| V | Article 11(2) | Czech Republic TARIFF CONCESSIONS |
| VI | Article 11(3) | Czech Republic TARIFF CONCESSIONS |
| VII | Article 11(4) | Czech Republic TARIFF CONCESSIONS |
| VIII | Article 11(5) | Czech Republic CONCESSIONS: QUANTITATIVE RESTRICTIONS ON IMPORTS |
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| XIV | Article 21(4) | Czech Republic AGRICULTURAL CONCESSIONS |
| XV | Article 24 | COMMUNITY FISHERY CONCESSIONS |
| XVIa | Title IV, Chapter II | ESTABLISHMENT: "FINANCIAL SERVICES" |
| XVIb | Article 45(1)(i) Article 45(5) Article 51(i) | ESTABLISHMENT: "SECTORS RELATED TO THE END OF THE TRANSITIONAL PERIOD" |
| XVIc | Article 45(5) and (6) | ESTABLISHMENT: "EXCLUDED SECTORS" |
| XVII | Article 67(2) | INTELLECTUAL PROPERTY |

List of products referred to in Articles 9 and 19 of the Agreement

| CN code | Description |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| ex 3502 | Albumins, albuminates and other albumin derivatives: |
| ex 3502 10 | Egg albumin: |
| | Other: |
| 3502 10 91 | Dried (for example, in sheets, scales, flakes, powder) |
| 3502 10 99 | Other |
| ex 3502 90 | Other: |
| | Albumins, other than egg albumin: |
| | Milk albumin (lactalbumin): |
| 3502 90 51 | Dried (for example, in sheets, scales, flakes, powder) |
| 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 (including yarn waste and garnetted stock) |
| 5302 | True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock) |

List of products referred to in Article 10(2)

CN code 1991

7202 21 10

7202 21 90

7202 29 00

List of products referred to in Article 10(3)

| CN code 1993 | Basic tariff quota ⁽¹⁾ ⁽²⁾ | Basic tariff ceiling ⁽²⁾ ⁽³⁾ |
|------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------------|
| | (ECU) | (ECU) |
| (1) | (2) | (3) |
| 2523 | | 4 926 240 |
| 2817 00 00 | | 31,800 |
| 2818 10 00 | | 2 834 370 |
| 2823 00 00 | | 2 495 790 |
| 2827 10 00 | 114,840 | |
| 2831 10 00 2831 90 00 | | 410 850 |
| 2833 22 00 | | 112 860 |
| 2833 25 00 | | 549 100 |
| 2835 23 00 | | 44 550 |
| 2836 60 00 | | 977 130 |
| 2902 50 00 | | 9 277 290 |
| 2902 60 00 | 2 122 320 | |
| 2903 22 00 | | 1 880 |
| 2903 61 00 | | 412 830 |
| 2905 31 00 | | 39 690 |
| 2907 11 00 | | 182 650 |
| 2907 15 00 | | 654 390 |
| 2909 41 00 | | 11 030 |
| 2917 11 00 | | 196 020 |
| 2918 14 00 | 140 700 | |
| 2921 19 30 | | 252 450 |
| 2921 41 00 | | 2 202 750 |
| 2933 71 00 | | 1 859 280 |
| 2936 22 00 2936 28 00 2936 29 90 | | 10 500 |
| 2941 40 00 | | 8 820 |
| 3102 10 10 | 131 670 | |
| 3102 30 10 3102 30 90 | | 10 710 |
| 3102 40 10 3102 40 90 | | 1 669 800 |
| 3102 80 00 | | 676 000 |
| 3102 10 90 3102 21 00 3102 29 10 3102 50 90 3102 60 00 3102 70 00 3102 90 00 | | 184 920 |
| 3105 | | 2 801 400 |
| 3206 42 00 | | 99 990 |
| 3605 00 00 | | 380 240 |
| 3901 20 00 | | 12 993 750 |

| CN code 1993 | Basic tariff quota ⁽¹⁾ ⁽³⁾ | Basic tariff ceiling ⁽²⁾ ⁽³⁾ |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------------|
| | (ECU) | (ECU) |
| (1) | (2) | (3) |
| 3904 10 00 3904 21 00 3904 22 00 | | 2 992 500 |
| 3912 20 19 3912 20 90 | | 519 750 |
| 3920 20 21 3920 20 29 | | 12 960 |
| 3903 3915 20 00 3920 30 00 3920 99 50 | | 4 474 800 |
| 4011 40 4011 50 10 4011 50 90 4013 20 00 4013 90 10 | | 4 038 210 |
| 4011 10 00 4011 20 00 4011 30 90 4011 91 00 4011 99 00 4012 10 30 4012 10 50 4012 10 80 4012 20 90 4012 90 10 4012 90 90 4013 10 10 4013 10 90 4013 90 90 | 3 402 000 | |
| 4202 12 11 4202 12 19 4202 22 10 4202 32 10 4202 92 11 4202 92 19 | | 3 150 000 |
| 4202 11 10 4202 11 90 4202 12 91 4202 12 99 4202 19 91 4202 19 99 4202 21 00 4202 22 90 4202 29 00 4202 31 00 4202 32 90 4202 39 00 4202 91 10 4202 91 80 4202 92 91 4202 92 98 4202 99 00 | | 4 725 000 |
| 4203 10 00 4203 21 00 4203 29 91 4203 29 99 4203 30 00 4203 40 00 | 3 870 000 | |
| 4203 29 10 | 2 315 600 | |
| 4411 | 2 000 000 | |
| 6401 6402 | 365 820 | |

| CN code 1993 | Basic tariff quota ⁽¹⁾ ⁽³⁾ | Basic tariff ceiling ⁽²⁾ ⁽³⁾ |
|--------------|--------------------------------------------------|----------------------------------------------------|
| | (ECU) | (ECU) |
| (1) | (2) | (3) |
| 6403 | 1 926 250 | |
| 6404 | 739 010 | |
| 6405 90 10 | | |
| 6908 | 2 951 410 | |
| 6911 | 572 220 | |
| 7004 | 1 405 800 | |
| 7005 | 873 180 | |
| 7010 90 21 | | 2 924 400 |
| 7010 90 31 | | |
| 7010 90 41 | | |
| 7010 90 43 | | |
| 7010 90 45 | | |
| 7010 90 47 | | |
| 7010 90 51 | | |
| 7010 90 53 | | |
| 7010 90 55 | | |
| 7010 90 57 | | |
| 7010 90 61 | | |
| 7010 90 67 | | |
| 7010 90 71 | | |
| 7010 90 77 | | |
| 7010 90 81 | | |
| 7010 90 87 | | |
| 7010 90 99 | | |
| 7013 | 2 740 500 | |
| 7019 10 51 | 241 500 | |
| 7207 19 39 | | 407 700 |
| 7207 20 79 | | |
| 7216 60 11 | | |
| 7216 60 19 | | |
| 7216 60 90 | | |
| 7216 90 50 | | |
| 7216 90 60 | | |
| 7216 90 91 | | |
| 7216 90 93 | | |
| 7216 90 95 | | |
| 7216 90 97 | | |
| 7216 90 98 | | |
| 7217 11 10 | | 1 339 100 |
| 7217 11 91 | | |
| 7217 11 99 | | |
| 7217 12 10 | | |
| 7217 12 90 | | |
| 7217 13 11 | | |
| 7217 13 19 | | |
| 7217 13 91 | | |
| 7217 13 99 | | |
| 7217 19 10 | | |
| 7217 19 90 | | |
| 7217 21 00 | | |
| 7217 22 00 | | |
| 7217 23 00 | | |
| 7217 29 00 | | |
| 7304 10 10 | 5 788 300 | |
| 7304 10 30 | | |
| 7304 10 90 | | |
| 7304 20 91 | | |
| 7304 20 99 | | |
| 7304 31 91 | | |
| 7304 31 99 | | |
| 7304 39 10 | | |
| 7304 39 51 | | |
| 7304 39 59 | | |

| CN code 1993 | Basic tariff quota ⁽¹⁾ ⁽³⁾ | Basic tariff ceiling ⁽²⁾ ⁽³⁾ |
|---------------------------|--------------------------------------------------|----------------------------------------------------|
| | (ECU) | (ECU) |
| (1) | (2) | (3) |
| 7304 39 91 | | |
| 7304 39 93 | | |
| 7304 39 99 | | |
| 7304 41 90 | | |
| 7304 49 10 | | |
| 7304 49 91 | | |
| 7304 49 99 | | |
| 7304 51 11 | | |
| 7304 51 19 | | |
| 7304 51 91 | | |
| 7304 51 99 | | |
| 7304 59 10 | | |
| 7304 59 31 | | |
| 7304 59 39 | | |
| 7304 59 91 | | |
| 7304 59 93 | | |
| 7304 59 99 | | |
| 7304 90 90 ⁽⁷⁾ | | |
| 7305 11 00 | | |
| 7305 12 00 | | |
| 7305 19 00 | | |
| 7305 20 10 | | |
| 7305 20 90 | | |
| 7305 31 00 | | |
| 7305 39 00 | | |
| 7305 90 00 | | |
| 7306 10 11 | | |
| 7306 10 19 | | |
| 7306 10 90 | | |
| 7306 20 00 | | |
| 7306 30 21 | | |
| 7306 30 29 | | |
| 7306 30 51 | | |
| 7306 30 59 | | |
| 7306 30 71 | | |
| 7306 30 78 | | |
| 7306 30 90 | | |
| 7306 40 91 | | |
| 7306 40 99 | | |
| 7306 50 91 | | |
| 7306 50 99 | | |
| 7306 60 31 | | |
| 7306 60 39 | | |
| 7306 60 90 | | |
| 7306 90 00 ⁽⁷⁾ | | |
| 7317 | | 805 750 |
| 7318 15 81 | 415 500 | |
| 8532 | | 3 874 500 |
| 8539 10 90 | 1 686 600 | |
| 8539 21 30 | | |
| 8539 21 91 | | |
| 8539 21 99 | | |
| 8539 22 10 | | |
| 8539 22 90 | | |
| 8539 29 31 | | |
| 8539 29 39 | | |
| 8539 29 91 | | |
| 8539 29 99 | | |
| 8540 11 10 | | 2 619 540 |
| 8540 11 30 | | |
| 8540 11 50 | | |
| 8540 11 80 | | |
| 8701 20 | 3 601 620 | |
| 8701 90 | 10 649 340 | |

| CN code 1993 | Basic tariff quota ⁽¹⁾ ⁽³⁾ | Basic tariff ceiling ⁽²⁾ ⁽³⁾ |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------------|
| | (ECU) | (ECU) |
| (1) | (2) | (3) |
| 8703 21 10 8703 22 11 8703 22 19 8703 23 11 8703 23 19 8703 31 10 8703 32 11 8703 32 19 8703 33 11*10 — ⁽⁴⁾ 8703 33 19*10 — ⁽⁵⁾ 8703 90 90*11 — ⁽⁶⁾ | | 79 678 170 |
| 8704 22 91 8704 22 99 8704 23 91 8704 23 99 | | 6 350 400 |
| 9401 20 00 9401 30 10 9401 30 90 9401 40 00 9401 50 00 9401 61 00 9401 69 00 9401 71 00 9401 79 00 9401 80 00 9401 90 90 | | 9 395 840 |
| 9403 10 10 9403 10 51 9403 10 59 9403 10 91 9403 10 93 9403 10 99 9403 20 91 9403 20 99 9403 30 11 9403 30 19 9403 30 91 9403 30 99 9403 40 00 9403 50 00 9403 60 10 9403 60 30 9403 60 90 9403 70 90 9403 90 10 9403 90 30 9403 90 90 | | 47 005 680 |
| 9405 91 19 | | 1 039 500 |

⁽¹⁾ Imports in excess of these quotas shall attract customs duties in the manner set out in the Agreement.

⁽²⁾ For imports in excess of these ceilings, the Community may reintroduce customs duties in the manner set out in the Agreement.

⁽³⁾ These amounts will be increased:
—by 20% at the entry into force of the Agreement
—by a further 20% on 1 January 1993
—by a further 10% on 1 July 1993
—by a further 30% on 1 January 1994.

⁽⁴⁾ Motor caravans, new, of a cylinder capacity exceeding 2 500 cm³ but not exceeding 3 000 cm³.

⁽⁵⁾ Other vehicles, new, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2 500 cm³ but not exceeding 3 000 cm³.

⁽⁶⁾ Vehicles other than with electric motors, new, of a cylinder capacity not exceeding 3 000 cm³.

⁽⁷⁾ From 1 June 1993 to 31 December 1995, subject to any subsequent modification, the provisions of Decisions 1/93(C) and 1/93(S) of the Joint Committee acting in accordance with the Interim Agreement on trade and trade related matters between the Community and the CSFR signed on 16 December 1991 as amended by the Supplementary Protocols between the Community and each of the Czech Republic and the Slovak Republic, will be applicable.

List of products referred to in Article 11(1)

| | | | | |
|---------|---------|---------|---------|------------|
| 2501 00 | 2905 17 | 3201 90 | 3801 90 | 4302 20 |
| 2513 21 | 2905 22 | 3204 12 | 3803 00 | 4302 30 |
| 2520 20 | 2905 29 | 3204 13 | 3804 00 | |
| 2522 10 | 2906 11 | 3214 10 | 3807 00 | 4401 21 |
| 2522 20 | 2906 12 | 3214 90 | 3808 90 | 4401 27 |
| 2522 30 | 2906 14 | 3215 90 | 3809 92 | 4404 10 |
| | 2906 19 | | 3812 20 | 4404 20 |
| 2703 00 | 2906 21 | 3301 11 | 3816 00 | 4405 00 |
| 2707 10 | 2906 29 | 3301 12 | 3823 10 | 4407 10 |
| 2707 20 | 2907 12 | 3301 13 | | 4407 99 |
| 2707 30 | 2907 13 | 3301 14 | 3904 69 | 4408 10 |
| 2707 40 | 2907 14 | 3301 19 | 3904 90 | 4408 20 |
| 2707 50 | 2907 19 | 3301 21 | 3907 10 | 4408 90 |
| 2707 60 | 2907 21 | 3301 22 | 3907 20 | 4412 11 |
| 2707 91 | 2908 90 | 3301 23 | 3907 40 | 4416 00 |
| 2711 12 | 2911 00 | 3301 24 | 3907 60 | 4418 50 |
| 2711 13 | 2912 12 | 3301 25 | 3912 11 | |
| 2711 14 | 2912 29 | 3301 26 | 3912 12 | 4501 90 |
| 2711 19 | 2912 49 | 3301 29 | 3912 20 | 4502 00 |
| 2712 90 | 2914 21 | 3301 90 | 3912 31 | 4503 10 |
| 2713 90 | 2914 23 | | 3912 90 | 4504 10 |
| 2713 90 | 2914 29 | 3401 19 | 3913 90 | 4504 90 |
| 2715 00 | 2914 30 | 3401 20 | 3920 72 | |
| | 2915 32 | 3402 11 | 3920 73 | 4601 10 |
| 2803 00 | 2917 12 | 3402 12 | 3920 91 | |
| 2804 80 | 2917 14 | 3402 13 | | 4802 10 |
| 2806 10 | 2932 21 | 3402 19 | 4001 30 | 4802 60 |
| 2809 20 | 2935 00 | 3402 20 | 4005 10 | 4806 30 |
| 2811 21 | 2936 21 | 3402 90 | 4005 20 | 4806 40 |
| 2811 29 | 2936 22 | 3403 11 | 4005 91 | 4814 30 |
| 2816 10 | 2936 23 | 3403 91 | 4006 10 | |
| 2816 20 | 2936 24 | 3403 99 | 4006 90 | 4905 10 |
| 2816 30 | 2936 25 | 3405 30 | 4007 00 | 4907 00 |
| 2818 20 | 2936 26 | 3405 40 | 4009 50 | |
| 2818 30 | 2936 90 | 3405 90 | 4010 99 | 5002 00 |
| 2822 00 | 2937 10 | | 4014 16 | 5004 00 |
| 2824 10 | 2937 21 | 3501 10 | 4014 90 | 5005 00 |
| 2824 20 | 2937 22 | 3502 10 | | |
| 2824 90 | 2937 29 | 3502 90 | 4104 10 | 5107 10 |
| 2827 37 | 2937 91 | | 4104 21 | 5107 20 |
| 2829 11 | 2937 99 | 3603 00 | 4104 22 | 5108 10 |
| 2830 30 | 2938 10 | 3604 10 | 4104 29 | 5108 20 |
| 2832 10 | 2938 90 | 3606 10 | 4104 31 | 5109 10 |
| 2832 20 | 2939 21 | 3606 90 | 4104 39 | 5109 90 |
| 2832 30 | 2939 29 | | 4105 11 | 5113 00 |
| 2833 11 | 2939 30 | 3702 10 | 4105 12 | |
| 2833 22 | 2939 70 | 3702 31 | 4105 19 | 5203 00 |
| 2833 23 | 2941 20 | 3702 32 | 4105 20 | 5205 25 |
| 2833 29 | 2941 40 | 3702 39 | 4106 11 | 5205 45 |
| 2833 30 | 2941 50 | 3702 41 | 4106 12 | 5206 45 |
| 2836 20 | 2941 90 | 3702 42 | 4106 19 | 5207 10 |
| 2836 40 | | 3702 43 | 4106 20 | 5207 90 |
| 2836 60 | 3002 10 | 3702 44 | 4107 10 | |
| 2836 91 | 3002 90 | 3702 51 | 4107 90 | 5306 10 |
| 2836 92 | 3003 10 | 3702 52 | 4108 00 | 5306 20 |
| 2840 20 | 3003 31 | 3702 53 | 4109 00 | |
| 2841 30 | 3005 90 | 3702 54 | | 5406 10 |
| 2841 40 | 3006 10 | 3702 55 | 4203 10 | 5406 20 |
| 2841 90 | 3006 20 | 3702 56 | 4203 21 | 5407 20 11 |
| 2843 29 | 3006 30 | 3702 91 | 4203 30 | 5407 41 |
| 2844 10 | 3006 50 | 3702 92 | 4203 40 | 5407 42 |
| 2844 30 | | 3702 93 | 4204 00 | 5407 43 |
| 2846 10 | 3101 00 | 3702 94 | 4206 90 | 5407 44 |
| 2846 90 | 3105 10 | 3702 95 | | 5407 51 |
| 2847 00 | 3105 90 | 3704 00 | 4302 11 | 5407 52 |
| 2849 20 | 3201 10 | 3705 10 | 4302 12 | 5407 53 |
| 2851 00 | 3201 20 | 3705 20 | 4302 13 | 5407 54 |
| 2903 21 | 3201 30 | 3705 90 | 4302 19 | 5407 60 |

| | | | | |
|------------|---------|---------|---------|---------|
| 5407 71 | 6814 90 | 8003 00 | 8412 39 | 8450 90 |
| 5407 72 | 6815 20 | 8004 00 | 8412 80 | 8453 10 |
| 5407 73 | | 8005 10 | 8416 10 | 8453 20 |
| 5407 74 | 6901 00 | 8007 00 | 8416 20 | 8453 90 |
| 5407 81 | 6905 10 | | 8416 30 | 8455 30 |
| 5407 82 | 6905 90 | 8101 10 | 8416 90 | 8456 20 |
| 5407 83 | 6906 00 | 8101 92 | 8418 50 | 8456 30 |
| 5407 84 | 7001 00 | 8101 93 | 8418 61 | 8456 90 |
| 5407 91 | 7002 10 | 8101 99 | 8418 69 | 8459 39 |
| 5407 92 | 7002 20 | 8102 10 | 8419 11 | 8460 31 |
| 5407 93 | 7002 31 | 8102 92 | 8421 11 | 8460 39 |
| 5407 94 | 7002 32 | 8102 93 | 8421 12 | 8461 20 |
| 5408 21 | 7018 10 | 8102 99 | 8421 19 | 8461 30 |
| 5408 22 | | 8104 30 | 8421 21 | 8461 90 |
| 5408 23 | 7101 10 | 8104 90 | 8421 22 | 8463 20 |
| 5408 24 | 7101 21 | 8105 90 | 8421 29 | 8463 30 |
| 5408 31 | 7101 22 | 8107 90 | 8421 39 | 8463 90 |
| | 7102 21 | 8108 90 | 8421 91 | 8464 10 |
| 5508 10 | 7102 29 | 8109 90 | 8421 99 | 8467 11 |
| 5511 10 | 7102 31 | 8112 11 | 8422 20 | 8467 19 |
| 5511 20 | 7102 39 | 8112 19 | 8422 30 | 8467 81 |
| 5511 30 | 7103 10 | 8112 40 | 8422 40 | 8467 89 |
| | 7103 91 | 8112 99 | 8422 90 | 8467 91 |
| 5601 10 | 7103 99 | 8113 00 | 8423 90 | 8467 92 |
| 5601 21 | 7104 10 | | 8432 90 | 8467 99 |
| 5601 22 | 7106 92 | 8201 20 | 8433 90 | 8470 30 |
| 5601 29 | 7107 00 | 8201 60 | 8434 10 | 8470 40 |
| 5604 90 | 7108 13 | 8201 90 | 8434 20 | 8470 50 |
| | 7108 20 | 8202 10 | 8434 90 | 8470 90 |
| 5902 90 | 7109 00 | 8202 20 | 8435 90 | 8472 10 |
| 5910 00 | 7110 19 | 8202 31 | 8436 91 | 8473 10 |
| 5911 10 | 7110 29 | 8202 32 | 8436 99 | 8473 40 |
| 5911 20 | 7110 39 | 8202 40 | 8438 10 | 8476 11 |
| | 7110 49 | 8202 91 | 8438 20 | 8476 19 |
| 6103 41 | 7111 00 | 8202 99 | 8438 40 | 8476 90 |
| 6111 10 | 7116 10 | 8203 20 | 8438 50 | 8477 90 |
| 6116 93 | 7116 20 | 8203 30 | 8438 60 | 8478 10 |
| 6117 80 | | 8203 40 | 8440 10 | 8478 90 |
| | 7201 10 | 8205 30 | 8440 90 | 8479 90 |
| 6206 10 | 7201 20 | 8206 00 | 8441 10 | 8480 71 |
| 6212 90 | 7201 30 | 8208 10 | 8441 20 | 8480 79 |
| 6214 90 | 7201 40 | 8208 20 | 8441 30 | 8483 90 |
| 6216 00 | 7203 10 | 8208 30 | 8441 40 | 8484 10 |
| | 7203 90 | 8208 40 | 8441 80 | 8484 90 |
| 6305 31 91 | 7204 50 | 8208 90 | 8441 90 | 8485 10 |
| 6305 31 99 | 7205 21 | 8211 10 | 8442 10 | 8485 90 |
| | 7205 29 | 8211 91 | 8442 20 | |
| 6402 11 | | 8211 94 | 8442 30 | 8505 20 |
| | 7505 11 | 8213 00 | 8442 40 | 8505 30 |
| 6501 00 | 7505 12 | 8214 10 | 8442 50 | 8506 90 |
| 6505 10 | 7505 21 | | 8443 29 | 8508 10 |
| 6507 00 | 7505 22 | 8311 00 | 8443 40 | 8508 20 |
| | 7506 10 | 8311 30 | 8443 50 | 8508 80 |
| 6703 00 | 7506 20 | | 8443 60 | 8508 90 |
| 6704 11 | 7507 11 | 8401 10 | 8443 90 | 8509 20 |
| 6704 19 | 7507 12 | 8401 30 | 8444 00 | 8509 30 |
| 6704 20 | 7507 20 | 8401 40 | 8445 11 | 8509 90 |
| 6704 90 | | 8405 10 | 8445 12 | 8510 90 |
| | 7606 92 | 8405 90 | 8445 13 | 8516 90 |
| 6804 10 | 7609 00 | 8406 11 | 8445 19 | 8517 20 |
| 6804 21 | 7613 00 | 8406 19 | 8445 90 | 8517 90 |
| 6804 22 | 7614 10 | 8406 90 | 8447 90 | 8518 30 |
| 6804 23 | 7614 90 | 8411 11 | 8448 11 | 8519 21 |
| 6804 30 | | 8411 12 | 8448 32 | 8519 29 |
| 6805 10 | 7801 10 | 8411 21 | 8448 33 | 8519 31 |
| 6805 30 | 7801 91 | 8411 22 | 8448 39 | 8519 39 |
| 6806 10 | 7801 99 | 8411 81 | 8448 41 | 8519 40 |
| 6806 20 | 7802 00 | 8411 82 | 8448 42 | 8519 91 |
| 6806 90 | 7804 11 | 8411 91 | 8448 49 | 8519 99 |
| 6811 30 | 7804 19 | 8411 99 | 8448 51 | 8520 10 |
| 6812 20 | | 8412 10 | 8448 59 | 8520 20 |
| 6814 10 | 7906 00 | 8412 31 | 8449 00 | 8520 31 |

| | | | |
|---------|---------|---------|---------|
| 8520 39 | | 9018 90 | 9110 11 |
| 8520 90 | 8710 00 | 9019 10 | 9110 12 |
| 8521 10 | 8802 11 | 9020 00 | 9110 19 |
| 8521 90 | 8802 12 | 9021 11 | 9110 90 |
| 8522 10 | 8802 50 | 9021 19 | 9111 10 |
| 8523 11 | 8803 30 | 9021 21 | 9111 20 |
| 8523 12 | 8908 00 | 9021 29 | 9111 80 |
| 8523 13 | | 9021 30 | 9111 90 |
| 8523 20 | 9001 10 | 9021 40 | 9112 10 |
| 8523 90 | 9001 20 | 9021 50 | 9112 80 |
| 8524 10 | 9001 30 | 9021 90 | 9112 90 |
| 8524 21 | 9001 40 | 9022 19 | 9113 10 |
| 8524 22 | 9001 50 | 9022 21 | 9113 20 |
| 8524 23 | 9001 90 | 9022 29 | 9113 90 |
| 8524 90 | 9003 11 | 9022 30 | 9114 10 |
| 8525 30 | 9003 19 | 9022 90 | 9114 20 |
| 8526 10 | 9003 90 | 9025 11 | 9114 30 |
| 8526 91 | 9004 10 | 9025 19 | 9114 40 |
| 8527 11 | 9004 90 | 9025 80 | 9114 90 |
| 8527 19 | 9005 10 | 9025 90 | |
| 8527 21 | 9005 80 | 9026 10 | 9202 10 |
| 8527 29 | 9005 90 | 9026 20 | 9202 90 |
| 8527 31 | 9006 10 | 9026 80 | 9203 00 |
| 8527 32 | 9006 20 | 9026 90 | 9204 10 |
| 8527 39 | 9006 30 | 9027 10 | 9204 20 |
| 8527 90 | 9006 40 | 9027 30 | 9205 10 |
| 8529 10 | 9006 51 | 9027 40 | 9205 90 |
| 8529 90 | 9006 52 | 9027 50 | 9206 00 |
| 8533 10 | 9006 53 | 9027 80 | 9209 10 |
| 8533 21 | 9006 59 | 9028 20 | 9209 20 |
| 8533 29 | 9006 61 | 9028 90 | 9209 93 |
| 8533 31 | 9006 62 | 9029 20 | 9209 94 |
| 8533 39 | 9006 69 | 9029 90 | 9209 99 |
| 8533 40 | 9006 91 | 9030 10 | 9301 00 |
| 8533 90 | 9006 99 | 9030 20 | 9303 10 |
| 8539 10 | 9007 11 | 9030 90 | 9303 90 |
| 8539 90 | 9007 19 | 9031 40 | 9305 10 |
| 8540 11 | 9007 21 | 9031 80 | 9305 21 |
| 8540 12 | 9007 91 | 9031 90 | 9305 29 |
| 8540 20 | 9007 92 | 9032 10 | 9305 90 |
| 8540 30 | 9008 10 | 9032 20 | 9306 30 |
| 8540 41 | 9008 20 | 9032 81 | 9306 90 |
| 8540 42 | 9008 30 | 9032 90 | 9307 00 |
| 8540 49 | 9008 40 | 9033 00 | |
| 8540 81 | 9008 90 | | 9403 70 |
| 8540 89 | 9009 90 | 9101 11 | 9405 91 |
| 8540 91 | 9010 90 | 9101 12 | |
| 8540 99 | 9011 10 | 9101 19 | 9507 20 |
| 8541 10 | 9011 20 | 9101 21 | |
| 8541 21 | 9011 80 | 9101 29 | 9601 10 |
| 8541 29 | 9011 90 | 9101 91 | 9602 00 |
| 8541 30 | 9012 10 | 9101 99 | 9603 10 |
| 8541 40 | 9012 90 | 9102 11 | 9603 40 |
| 8541 50 | 9013 20 | 9102 12 | 9604 00 |
| 8541 60 | 9013 80 | 9102 19 | 9608 91 |
| 8541 90 | 9013 90 | 9102 21 | 9609 10 |
| 8543 10 | 9014 10 | 9102 29 | 9609 20 |
| 8543 20 | 9014 80 | 9102 91 | 9611 00 |
| 8543 30 | 9014 90 | 9102 99 | 9614 10 |
| 8543 90 | 9015 20 | 9103 10 | 9614 20 |
| 8544 70 | 9015 30 | 9104 00 | 9614 90 |
| | 9015 40 | 9105 11 | 9615 11 |
| 8604 00 | 9015 80 | 9105 19 | 9615 19 |
| 8609 00 | 9015 90 | 9105 21 | 9616 10 |
| | 9017 10 | 9105 29 | |
| 8708 29 | 9017 20 | 9105 91 | |
| 8708 60 | 9017 90 | 9105 99 | |
| 8708 70 | 9018 11 | 9106 10 | |
| 8708 80 | 9018 19 | 9107 00 | |
| 8708 91 | 9018 32 | 9109 11 | |
| 8708 92 | 9018 39 | 9109 19 | |
| 8708 99 | 9018 50 | 9109 90 | |

List of products referred to in Article 11(2)

| | | | |
|---------|---------|---------|---------|
| 2505 10 | 2827 39 | 2848 90 | 2909 60 |
| 2519 90 | 2827 41 | 2849 90 | 2910 10 |
| 2520 10 | 2827 49 | 2850 00 | 2910 20 |
| 2523 10 | 2827 51 | | 2910 30 |
| 2523 21 | 2827 59 | 2901 10 | 2910 90 |
| 2523 29 | 2827 60 | 2901 21 | 2912 11 |
| 2523 30 | 2828 10 | 2901 22 | 2912 13 |
| 2523 90 | 2828 90 | 2901 23 | 2912 19 |
| | 2829 19 | 2901 24 | 2912 21 |
| 2620 20 | 2829 90 | 2901 29 | 2912 30 |
| | 2830 10 | 2902 19 | 2912 41 |
| 2707 99 | 2830 20 | 2902 20 | 2912 42 |
| 2708 10 | 2830 90 | 2902 30 | 2912 50 |
| 2708 20 | 2831 10 | 2902 41 | 2912 60 |
| 2712 10 | 2831 90 | 2902 42 | 2913 00 |
| 2712 20 | 2833 19 | 2902 43 | 2914 19 |
| 2714 90 | 2833 21 | 2902 44 | 2914 22 |
| | 2833 24 | 2902 50 | 2914 41 |
| 2801 10 | 2833 25 | 2902 70 | 2914 49 |
| 2804 10 | 2833 26 | 2902 90 | 2914 50 |
| 2804 21 | 2833 27 | 2903 11 | 2914 61 |
| 2804 29 | 2833 40 | 2903 12 | 2914 69 |
| 2804 30 | 2834 10 | 2903 13 | 2914 70 |
| 2804 40 | 2834 21 | 2903 15 | 2915 11 |
| 2804 50 | 2834 22 | 2903 16 | 2915 12 |
| 2804 61 | 2834 29 | 2903 19 | 2915 13 |
| 2804 69 | 2835 10 | 2903 22 | 2915 21 |
| 2806 20 | 2835 21 | 2903 23 | 2915 23 |
| 2807 00 | 2835 22 | 2903 29 | 2915 24 |
| 2808 00 | 2835 23 | 2903 30 | 2915 29 |
| 2811 11 | 2835 24 | 2903 51 | 2915 35 |
| 2811 19 | 2835 25 | 2903 59 | 2915 39 |
| 2811 22 | 2835 26 | 2903 61 | 2915 40 |
| 2812 10 | 2835 29 | 2903 69 | 2915 50 |
| 2812 90 | 2835 39 | 2904 10 | 2915 60 |
| 2815 12 | 2836 10 | 2904 20 | 2915 70 |
| 2815 20 | 2836 30 | 2904 90 | 2915 90 |
| 2815 30 | 2836 50 | 2905 12 | 2916 13 |
| 2818 10 | 2836 70 | 2905 16 | 2916 14 |
| 2819 10 | 2836 93 | 2905 19 | 2916 15 |
| 2819 90 | 2836 99 | 2905 21 | 2916 19 |
| 2820 10 | 2837 11 | 2905 31 | 2916 20 |
| 2820 90 | 2837 19 | 2905 32 | 2916 31 |
| 2821 10 | 2838 00 | 2905 39 | 2916 32 |
| 2821 20 | 2839 11 | 2905 41 | 2916 33 |
| 2823 00 | 2839 19 | 2905 42 | 2916 39 |
| 2825 10 | 2839 20 | 2905 43 | 2917 11 |
| 2825 20 | 2839 90 | 2905 44 | 2917 13 |
| 2825 30 | 2840 11 | 2905 49 | 2917 19 |
| 2825 40 | 2840 19 | 2905 50 | 2917 20 |
| 2825 50 | 2840 30 | 2906 13 | 2917 31 |
| 2825 60 | 2841 10 | 2907 15 | 2917 32 |
| 2825 70 | 2841 20 | 2907 22 | 2917 33 |
| 2825 80 | 2841 50 | 2907 23 | 2917 34 |
| 2826 11 | 2841 60 | 2907 29 | 2917 36 |
| 2826 12 | 2841 70 | 2907 30 | 2917 37 |
| 2826 19 | 2842 10 | 2908 10 | 2917 39 |
| 2826 20 | 2842 90 | 2908 20 | 2918 11 |
| 2826 30 | 2843 10 | 2909 11 | 2918 12 |
| 2826 90 | 2843 21 | 2909 19 | 2918 13 |
| 2827 10 | 2843 30 | 2909 20 | 2918 15 |
| 2827 20 | 2843 90 | 2909 30 | 2918 16 |
| 2827 32 | 2844 20 | 2909 41 | 2918 17 |
| 2827 33 | 2844 40 | 2909 42 | 2918 19 |
| 2827 34 | 2844 50 | 2909 43 | 2918 21 |
| 2827 35 | 2845 10 | 2909 44 | 2918 22 |
| 2827 36 | 2845 90 | 2909 49 | 2918 23 |
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| 8445 40 | 8462 99 | 8481 40 | 8512 10 |
| 8446 10 | 8463 10 | 8481 80 | 8512 20 |
| 8446 21 | 8464 20 | 8481 90 | 8512 30 |
| 8446 29 | 8464 90 | 8482 10 | 8512 40 |

| | | | |
|---------|---------|---------|---------|
| 8512 90 | 8544 30 | 8714 11 | 9022 11 |
| 8513 10 | 8544 41 | 8714 19 | 9024 90 |
| 8513 90 | 8544 49 | 8714 20 | 9025 20 |
| 8514 10 | 8544 51 | 8714 91 | 9027 20 |
| 8514 20 | 8544 59 | 8714 92 | 9027 90 |
| 8514 30 | 8544 60 | 8714 93 | 9028 10 |
| 8514 40 | 8545 11 | 8714 94 | 9028 30 |
| 8514 90 | 8545 19 | 8714 95 | 9030 31 |
| 8515 11 | 8545 20 | 8714 96 | 9030 39 |
| 8515 19 | 8545 90 | 8714 99 | 9030 40 |
| 8515 21 | 8546 10 | 8715 00 | 9030 81 |
| 8515 29 | 8546 90 | 8716 10 | 9030 89 |
| 8515 31 | 8547 10 | 8716 20 | 9031 10 |
| 8515 39 | 8547 20 | 8716 31 | 9031 20 |
| 8515 80 | 8547 90 | 8716 39 | 9031 30 |
| 8515 90 | 8548 00 | 8716 40 | 9032 89 |
| 8516 10 | | 8716 80 | |
| 8516 21 | 8601 10 | 8716 90 | 9103 90 |
| 8516 29 | 8601 20 | | 9106 20 |
| 8516 31 | 8602 10 | 8801 10 | 9106 90 |
| 8516 32 | 8602 90 | 8801 90 | 9108 11 |
| 8516 33 | 8603 10 | 8802 20 | 9108 12 |
| 8516 40 | 8603 90 | 8802 30 | 9108 19 |
| 8516 50 | 8605 00 | 8802 40 | 9108 20 |
| 8516 60 | 8606 10 | 8803 10 | 9108 91 |
| 8516 71 | 8606 20 | 8803 20 | 9108 99 |
| 8516 72 | 8606 30 | 8803 90 | |
| 8516 79 | 8606 91 | 8804 00 | 9207 10 |
| 8516 80 | 8606 92 | 8805 10 | 9207 90 |
| 8517 10 | 8606 99 | 8805 20 | 9208 10 |
| 8517 30 | 8607 11 | | 9208 90 |
| 8517 40 | 8607 12 | 8901 10 | 9209 30 |
| 8517 81 | 8607 19 | 8901 20 | 9209 91 |
| 8517 82 | 8607 21 | 8901 30 | 9209 92 |
| 8518 10 | 8607 29 | 8901 90 | |
| 8518 21 | 8607 30 | 8902 00 | 9302 00 |
| 8518 29 | 8607 91 | 8903 10 | 9303 20 |
| 8518 40 | 8607 99 | 8903 91 | 9303 30 |
| 8518 50 | 8608 00 | 8903 92 | 9304 00 |
| 8518 90 | | 8903 99 | 9306 10 |
| 8525 10 | 8701 10 | 8904 00 | 9306 21 |
| 8525 20 | 8701 20 | 8905 10 | 9306 29 |
| 8526 92 | 8701 30 | 8905 20 | |
| 8528 10 | 8701 90 | 8905 90 | 9401 10 |
| 8528 20 | 8702 90 | 8906 00 | 9401 20 |
| 8530 10 | 8703 10 | 8907 10 | 9401 30 |
| 8530 80 | 8705 10 | 8907 90 | 9401 40 |
| 8530 90 | 8705 20 | | 9401 50 |
| 8531 10 | 8705 30 | 9002 11 | 9401 61 |
| 8531 20 | 8705 40 | 9002 19 | 9401 69 |
| 8531 80 | 8705 90 | 9002 20 | 9401 71 |
| 8531 90 | 8706 00 | 9002 90 | 9401 79 |
| 8532 10 | 8707 10 | 9007 29 | 9401 80 |
| 8532 21 | 8707 90 | 9009 11 | 9401 90 |
| 8532 22 | 8708 10 | 9009 12 | 9402 10 |
| 8532 23 | 8708 21 | 9009 21 | 9402 90 |
| 8532 24 | 8708 31 | 9009 22 | 9403 10 |
| 8532 25 | 8708 39 | 9009 30 | 9403 20 |
| 8532 29 | 8708 40 | 9010 10 | 9403 80 |
| 8532 30 | 8708 50 | 9010 20 | 9403 90 |
| 8532 90 | 8708 93 | 9010 30 | 9404 10 |
| 8534 00 | 8708 94 | 9013 10 | 9404 21 |
| 8537 10 | 8709 11 | 9014 20 | 9404 29 |
| 8537 20 | 8709 19 | 9015 10 | 9404 30 |
| 8538 10 | 8709 90 | 9016 00 | 9404 90 |
| 8538 90 | 8711 10 | 9017 30 | 9405 10 |
| 8539 39 | 8711 20 | 9017 80 | 9405 20 |
| 8539 40 | 8711 30 | 9018 20 | 9405 30 |
| 8543 80 | 8711 40 | 9018 31 | 9405 40 |
| 8544 11 | 8711 50 | 9018 41 | 9405 50 |
| 8544 19 | 8711 90 | 9018 49 | 9405 60 |
| 8544 20 | 8712 00 | 9019 20 | 9405 92 |

| | |
|---------|---------|
| 9405 99 | 9612 20 |
| 9406 00 | 9613 10 |
| | 9613 20 |
| 9501 00 | 9613 30 |
| 9502 10 | 9613 80 |
| 9502 91 | 9613 90 |
| 9502 99 | 9615 90 |
| 9503 10 | 9616 20 |
| 9503 20 | 9617 00 |
| 9503 30 | 9618 00 |
| 9503 41 | |
| 9503 49 | 9701 90 |
| 9503 50 | |
| 9503 60 | |
| 9503 70 | |
| 9503 80 | |
| 9503 90 | |
| 9504 10 | |
| 9504 20 | |
| 9504 30 | |
| 9504 40 | |
| 9504 90 | |
| 9505 10 | |
| 9505 90 | |
| 9506 11 | |
| 9506 12 | |
| 9506 19 | |
| 9506 21 | |
| 9506 29 | |
| 9506 31 | |
| 9506 32 | |
| 9506 39 | |
| 9506 40 | |
| 9506 51 | |
| 9506 59 | |
| 9506 61 | |
| 9506 62 | |
| 9506 69 | |
| 9506 70 | |
| 9506 91 | |
| 9506 99 | |
| 9507 10 | |
| 9507 30 | |
| 9507 90 | |
| 9508 00 | |
| | |
| 9601 90 | |
| 9603 21 | |
| 9603 29 | |
| 9603 30 | |
| 9603 50 | |
| 9603 90 | |
| 9605 00 | |
| 9606 10 | |
| 9606 21 | |
| 9606 22 | |
| 9606 29 | |
| 9606 30 | |
| 9607 11 | |
| 9607 19 | |
| 9607 20 | |
| 9608 10 | |
| 9608 20 | |
| 9608 31 | |
| 9608 39 | |
| 9608 40 | |
| 9608 50 | |
| 9608 60 | |
| 9608 99 | |
| 9609 90 | |
| 9610 00 | |
| 9612 10 | |

List of products referred to in Article 11(3)

| | | | |
|---------|---------|-------------------|---------|
| 2710 00 | 4802 51 | 5702 52 | 6108 21 |
| 2710 00 | 4802 52 | 5702 92 | 6108 22 |
| | 4802 53 | 5703 10 | 6108 29 |
| 2814 20 | 4804 41 | 5703 20 | 6108 31 |
| 2817 00 | 4804 42 | 5703 30 | 6108 32 |
| 2835 31 | 4804 49 | 5703 90 | 6108 39 |
| 2837 20 | 4804 51 | 5705 00 | 6108 91 |
| 2849 10 | 4804 52 | | 6108 92 |
| | 4804 59 | 5806 20 | 6108 99 |
| 2902 11 | 4805 21 | 5806 32 | 6109 10 |
| 2902 60 | 4805 22 | 5806 39 | 6109 90 |
| 2903 14 | 4805 23 | 5806 40 | 6110 20 |
| 2903 62 | 4805 29 | 5807 10 | 6110 30 |
| 2905 15 | 4805 50 | 5807 90 | 6111 20 |
| 2907 11 | 4805 60 | | 6112 11 |
| 2915 22 | 4805 70 | 5911 31 | 6112 12 |
| 2915 31 | 4805 80 | 5911 32 | 6112 19 |
| 2915 33 | 4806 20 | 5911 40 | 6112 31 |
| 2915 34 | 4807 10 | 5911 90 | 6112 39 |
| 2916 11 | 4808 10 | | 6112 41 |
| 2916 12 | 4809 20 | 6101 10 | 6112 49 |
| 2918 14 | 4811 10 | 6101 20 | 6114 20 |
| 2921 41 | 4816 10 | 6102 10 | 6115 11 |
| | 4816 20 | 6102 20 | 6115 12 |
| 3102 21 | 4818 10 | 6102 90 | 6115 20 |
| 3102 40 | 4819 10 | 6103 11 | 6115 91 |
| 3102 80 | 4819 20 | 6103 19 | 6115 92 |
| 3102 90 | 4819 30 | 6103 21 | 6115 93 |
| 3105 20 | 4819 40 | 6103 22 | 6115 99 |
| 3105 59 | 4819 50 | 6103 31 | |
| 3105 60 | 4819 60 | 6103 32 | 6201 11 |
| | 4820 20 | 6103 42 | 6201 12 |
| 3207 40 | 4820 30 | 6104 12 | 6201 13 |
| | 4820 40 | 6104 13 | 6201 19 |
| 3602 00 | 4820 50 | 6104 22 | 6201 91 |
| | 4820 90 | 6104 23 | 6201 92 |
| 3802 10 | 4822 10 | 6104 29 | 6201 93 |
| 3808 10 | 4822 90 | 6104 32 | 6201 99 |
| 3808 20 | 4823 20 | 6104 33 | 6202 11 |
| 3808 30 | | 6104 39 | 6202 12 |
| | 5208 31 | 6104 42 | 6202 13 |
| 3904 10 | 5208 32 | 6104 43 | 6202 19 |
| 3906 10 | 5208 33 | 6104 44 | 6202 91 |
| 3915 10 | 5208 39 | 6104 49 | 6202 92 |
| 3915 20 | 5208 41 | 6104 52 | 6202 93 |
| 3915 30 | 5208 42 | 6104 53 | 6202 99 |
| 3915 90 | 5208 43 | 6104 59 | 6203 11 |
| 3920 51 | 5208 49 | 6104 62 | 6203 12 |
| 3920 62 | 5209 32 | 6104 63 | 6203 19 |
| | 5209 42 | 6104 69 | 6203 21 |
| 4010 10 | 5211 42 | 6105 10 | 6203 22 |
| 4010 91 | | 6105 20 | 6203 25 |
| 4011 10 | 5301 10 | 6105 90 | 6203 29 |
| 4011 20 | 5301 21 | | 6203 31 |
| 4012 10 | 5309 11 | 6106 10 | 6203 32 |
| 4012 20 | 5309 19 | 6106 90 | 6203 33 |
| 4012 90 | | except 6106 90 10 | 6203 39 |
| | 5503 40 | | 6203 41 |
| 4418 10 | | 6107 11 | 6203 42 |
| 4418 20 | 5603 00 | 6107 12 | 6203 43 |
| 4418 90 | 5605 00 | 6107 21 | 6203 49 |
| | 5607 41 | 6107 22 | 6204 11 |
| 4707 10 | 5607 49 | 6107 29 | 6204 12 |
| 4707 20 | 5607 50 | 6107 91 | 6204 13 |
| 4707 30 | 5607 90 | 6107 92 | 6204 19 |
| 4707 90 | | 6107 99 | 6204 21 |
| | 5702 32 | 6108 11 | 6204 22 |
| 4802 40 | 5702 42 | 6108 19 | 6204 23 |

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|---------|---------|---------|---------|
| 6204 31 | 6403 40 | 7208 43 | 7216 90 |
| 6204 32 | 6403 91 | 7208 44 | 7217 11 |
| 6204 33 | 6404 19 | 7208 45 | 7217 12 |
| 6204 41 | 6404 20 | 7208 90 | 7217 13 |
| 6204 42 | 6405 20 | 7209 11 | 7217 19 |
| 6204 43 | 6405 90 | 7209 12 | 7217 21 |
| 6204 44 | | 7209 13 | 7217 22 |
| 6204 49 | 6908 90 | 7209 14 | 7217 23 |
| 6204 51 | 6911 10 | 7209 21 | 7217 29 |
| 6204 52 | 6911 90 | 7209 22 | 7217 32 |
| 6204 53 | 6914 10 | 7209 23 | 7217 33 |
| 6204 61 | | 7209 24 | 7225 10 |
| 6204 62 | 7003 11 | 7209 31 | 7225 30 |
| 6204 63 | 7003 19 | 7209 32 | 7228 80 |
| 6204 69 | 7003 20 | 7209 33 | |
| 6205 10 | 7003 30 | 7209 34 | 7301 10 |
| | 7004 10 | 7209 41 | 7301 20 |
| 6205 90 | 7004 90 | 7209 42 | 7302 10 |
| | 7005 10 | 7209 43 | 7302 20 |
| 6207 11 | 7005 21 | 7209 44 | 7302 30 |
| 6207 19 | 7005 29 | 7209 90 | 7302 40 |
| 6207 21 | 7005 30 | 7210 11 | 7302 90 |
| 6207 22 | 7006 00 | 7210 12 | 7303 00 |
| 6207 29 | 7007 11 | 7210 20 | 7304 10 |
| 6207 91 | 7007 19 | 7210 31 | 7304 20 |
| 6207 99 | 7007 21 | 7210 39 | 7304 31 |
| 6208 19 | 7007 29 | 7210 41 | 7304 39 |
| 6208 21 | 7011 20 | 7210 49 | 7304 41 |
| 6208 91 | 7012 00 | 7210 50 | 7304 49 |
| 6209 30 | 7013 10 | 7210 60 | 7304 51 |
| 6210 10 | 7013 21 | 7210 70 | 7304 59 |
| 6210 40 | 7013 29 | 7210 90 | 7305 11 |
| 6211 11 | 7013 31 | 7211 11 | 7305 12 |
| 6211 20 | 7013 32 | 7211 12 | 7305 19 |
| 6211 32 | 7013 39 | 7211 21 | 7305 20 |
| 6211 33 | 7013 91 | 7211 22 | 7305 31 |
| 6211 39 | 7013 99 | 7211 29 | 7305 39 |
| | | 7211 30 | 7305 90 |
| 6302 21 | 7113 11 | 7211 41 | 7306 10 |
| 6302 22 | 7113 19 | 7212 10 | 7306 20 |
| 6302 29 | 7113 20 | 7212 21 | 7306 30 |
| 6302 31 | 7114 11 | 7212 29 | 7306 40 |
| 6302 32 | 7114 19 | 7212 30 | 7306 50 |
| 6302 39 | 7114 20 | 7212 40 | 7306 60 |
| 6302 52 | | 7212 50 | 7306 90 |
| 6302 53 | 7202 11 | 7212 60 | 7307 21 |
| 6302 59 | 7202 19 | 7213 10 | 7307 22 |
| 6302 60 | 7202 21 | 7213 20 | 7307 23 |
| 6302 91 | 7202 29 | 7213 31 | 7307 29 |
| 6302 92 | 7202 30 | 7213 39 | 7307 91 |
| 6302 93 | 7202 41 | 7213 41 | 7307 92 |
| 6302 99 | 7202 49 | 7213 49 | 7307 93 |
| 6303 11 | 7202 70 | 7214 10 | 7307 99 |
| 6303 91 | 7202 80 | 7214 20 | 7308 10 |
| 6303 92 | 7202 91 | 7214 30 | 7308 20 |
| 6303 99 | 7202 92 | 7214 40 | 7308 30 |
| 6304 19 | 7202 99 | 7214 50 | 7308 40 |
| 6304 92 | 7208 11 | 7214 60 | 7308 90 |
| 6304 93 | 7208 12 | 7215 10 | 7309 00 |
| 6304 99 | 7208 13 | 7215 20 | 7310 10 |
| 6305 20 | 7208 14 | 7215 30 | 7310 21 |
| 6307 90 | 7208 21 | 7215 40 | 7310 29 |
| 6401 10 | 7208 22 | 7215 90 | 7311 00 |
| 6401 91 | 7208 23 | 7216 10 | 7312 10 |
| 6401 92 | 7208 24 | 7216 21 | 7312 90 |
| 6401 99 | 7208 31 | 7216 22 | 7313 00 |
| 6402 19 | 7208 32 | 7216 31 | 7314 11 |
| 6402 20 | 7208 33 | 7216 32 | 7314 19 |
| 6402 30 | 7208 34 | 7216 33 | 7314 20 |
| 6402 91 | 7208 35 | 7216 40 | 7314 30 |
| 6402 99 | 7208 41 | 7216 50 | 7314 41 |
| 6403 19 | 7208 42 | 7216 60 | 7314 42 |

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|---------|---------|------------|
| 7314 49 | 7415 32 | 8535 90 |
| 7314 50 | 7415 39 | 8536 10 |
| 7315 11 | 7417 00 | 8536 20 |
| 7315 12 | 7418 10 | 8536 30 |
| 7315 19 | 7418 20 | 8536 41 |
| 7315 20 | 7419 91 | 8536 49 |
| 7315 81 | 7419 99 | 8536 50 |
| 7315 82 | | 8536 61 |
| 7315 89 | 7504 00 | 8536 69 |
| 7315 90 | 7508 00 | 8536 90 |
| 7317 00 | | 8539 21 |
| 7318 11 | 7603 10 | 8539 22 |
| 7318 12 | 7603 20 | 8539 29 |
| 7318 13 | 7604 10 | 8539 31 |
| 7318 14 | 7604 21 | 8546 20 |
| 7318 15 | 7604 29 | |
| 7318 16 | 7605 11 | 8702 10 |
| 7318 19 | 7605 19 | 8703 21 90 |
| 7318 29 | 7605 21 | 8703 22 90 |
| 7319 20 | 7605 29 | 8703 23 90 |
| 7319 30 | 7606 11 | 8703 24 90 |
| 7319 90 | 7606 12 | 8703 31 90 |
| 7320 10 | 7606 91 | 8703 32 90 |
| 7320 20 | 7607 11 | 8703 33 90 |
| 7320 90 | 7607 19 | 8703 90 |
| 7321 11 | 7607 20 | 8704 10 |
| 7321 12 | 7608 10 | 8704 21 |
| 7321 13 | 7608 20 | 8704 22 |
| 7321 81 | 7610 10 | 8704 23 |
| 7321 82 | 7610 90 | 8704 31 |
| 7321 83 | 7611 00 | 8704 32 |
| 7321 90 | 7612 10 | 8704 90 |
| 7322 11 | 7612 90 | |
| 7322 19 | 7615 10 | 9023 00 |
| 7322 90 | 7615 20 | 9024 10 |
| 7323 10 | 7616 10 | 9024 80 |
| 7323 91 | 7616 90 | 9029 10 |
| 7323 92 | | |
| 7323 93 | 7803 00 | 9201 10 |
| 7323 94 | 7804 20 | 9201 20 |
| 7323 99 | 7805 00 | 9201 90 |
| 7324 10 | 7806 00 | |
| 7324 21 | | 9403 30 |
| 7324 29 | 7903 10 | 9403 40 |
| 7324 90 | 7903 90 | 9403 50 |
| 7325 10 | 7904 00 | 9403 60 |
| 7325 91 | 7905 00 | |
| 7325 99 | 7907 10 | |
| 7326 11 | 7907 90 | |
| 7326 19 | | |
| 7326 20 | 8005 20 | |
| 7326 90 | 8006 00 | |
| | | |
| 7406 10 | 8215 10 | |
| 7406 20 | 8215 20 | |
| 7407 21 | 8215 91 | |
| 7408 19 | 8215 99 | |
| 7408 22 | | |
| 7410 11 | 8436 21 | |
| 7410 12 | 8452 40 | |
| 7410 21 | 8465 96 | |
| 7410 22 | 8465 99 | |
| 7411 10 | | |
| 7411 21 | 8506 11 | |
| 7411 22 | 8518 22 | |
| 7411 29 | 8519 10 | |
| 7412 10 | 8522 90 | |
| 7412 20 | 8535 10 | |
| 7413 00 | 8535 21 | |
| 7415 10 | 8535 29 | |
| 7415 21 | 8535 30 | |
| 7415 31 | 8535 40 | |

List of products referred to in Article 11(4)**(New cars)**

8703 21 10
8703 22 11
8703 22 19
8703 23 11
8703 23 19
8703 24 10
8703 31 10
8703 32 11
8703 32 19
8703 33 11
8703 33 19

List of import licensing items

Non-automatic licences with fixed import quotas

| Code | Description of product | Quantity | Cost unit |
|-----------------------|-------------------------------|----------|-----------|
| 2612 | Uranium ores and concentrates | 1 | tonne |
| 2844 10 00 2844 20 | Natural and enriched uranium | 1 | tonne |
| 4707 | Waste and scrap of paper | 1 | tonne |

List of export licensing items⁽¹⁾

MINERAL PRODUCTS

| | | |
|------------|----------------------------------------------------------------|---------------------|
| 2505 | Natural sands | m ³ |
| 2507 00 | Kaolin, quality of 'Sedlec' first quality | tonne |
| 2517 10 | Pebbles, gravel, broken or crushed stone | 1 000m ³ |
| 2523 21 04 | White cement | tonne |
| 2523 29 00 | Cement, grey | tonne |
| 2523 90 90 | | |
| 2620 11 00 | Residues from the manufacture of zinc and zinc scrap | tonne |
| 7902 00 00 | | |
| 2620 20 00 | Residues from the manufacture of lead and lead scrap | tonne |
| 7802 00 | | |
| 2620 30 00 | Residues from the manufacture of copper and copper scrap | tonne |
| 7404 00 | | |
| 2620 40 00 | Residues from the manufacture of aluminium and aluminium scrap | tonne |
| 7602 00 | | |
| 2701 | Coal, energetics | tonne |
| 2701 | Coal, suitable for coking | tonne |
| 2702 | Lignite including agglomerated lignite | tonne |
| 2704 00 | Coke (from metallurgical cokeres) | tonne |
| 2704 00 | Coke (from mining cokeres) | tonne |
| 2710 00 27 | Motor petrole | tonne |
| 2710 00 29 | | |
| 2710 00 37 | | |
| 2710 00 34 | | |
| 2710 00 36 | | |
| 2710 00 59 | Diesel oil | tonne |
| 2710 00 11 | Light heating oils | tonne |
| 2710 00 15 | | |
| 2710 00 39 | | |
| 2710 00 61 | Heavy heating oils | tonne |
| 2710 00 65 | | |
| 2710 00 69 | | |
| 2710 00 71 | | |
| 2710 00 72 | | |
| 2710 00 74 | | |
| 2710 00 76 | | |
| 2710 00 77 | | |
| 2710 00 78 | | |
| 2716 00 00 | Electrical energy | megawatt hour |

⁽¹⁾ The licences are intended for monitoring exports. Any restriction on grounds of difficulties in the Czech Republic market for a listed product shall be introduced by an *ad hoc* decision of the Czech Republic, of which the Community shall be informed immediately.

**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES INCLUDING
PHARMACEUTICALS**

| | | |
|------------|-----------------------------------------------------|------------|
| 2207 | Ethyl alcohol (natural and synthetic) | hectolitre |
| 3002 90 10 | Human blood | crowns/kg |
| 3002 10 | Antisera and other blood fractions | crowns/kg |
| 3003 | Medicaments | crowns/kg |
| 3004 | | |
| 3102 40 | Mixtures of ammonium nitrate with calcium carbonate | tonne |

Raw hides and skins and leather

| | | |
|------------|---------------------------------------|-------|
| 4101 10 | Raw hides and skins of bovine | tonne |
| 4101 2 | | |
| 4101 30 | | |
| 4102 | Raw hides and skins of sheep or lambs | tonne |
| 4103 90 00 | Raw hides and skins of swine | tonne |

Wood and articles of wood

| | | |
|------------|--------------------------------------------------------------------------|----------------------|
| 4401 10 00 | Fuel wood, in logs, in bellets, in twings, in fagots or in similar forms | 1 000 m ³ |
| 4401 21 00 | Wood in chips or particles, coniferous (not more than 3% bark) | 1 000 m ³ |
| 4401 21 00 | Wood in chips or particles, coniferous (more than 3% bark) | 1 000 m ³ |
| 4401 22 00 | Other wood chips (non-coniferous) | 1 000 m ³ |
| 4403 20 00 | Wood raw poles | 1 000 m ³ |
| 4403 91 00 | | |
| 4403 92 00 | | |
| 4403 99 10 | | |
| 4403 99 90 | | |
| 4403 20 00 | Other poles of coniferous trees, pulp wooded | 1 000 m ³ |
| 4403 91 00 | Other poles of leaf trees, pulp wooded | 1 000 m ³ |
| 4403 92 00 | | |
| 4403 99 10 | | |
| 4403 99 90 | | |
| 4403 20 00 | Slots, industrial, coniferous | 1 000 m ³ |
| 4403 91 00 | Slots, industrial, leafy | 1 000 m ³ |
| 4403 92 00 | | |
| 4403 99 10 | | |
| 4403 99 90 | | |
| 4406 | Wooden railway, sleepers, raw, impregnated including used | 1 000 m ³ |
| 4407 10 | Dimension stocks for pallets | 1 000 m ³ |
| 4407 91 | | |
| 4407 92 | | |
| 4407 99 | | |
| 4407 10 | Coniferous sawnwood, not working | 1000m ³ |
| 4407 91 | Broadleaved sawnwood, not working | 1 000 m ³ |
| 4407 92 | | |
| 4407 99 | | |

Pulp of wood, paper and articles thereof

| | | |
|------------|----------------|-------|
| 4703 21 00 | Bleached pulps | tonne |
| 4703 29 00 | | |
| 4704 21 00 | | |
| 4704 29 00 | | |

Precious metals and articles thereof

| | | |
|------|-----------------------------|------|
| 7106 | Silver and residues thereof | gram |
| 7108 | Gold and residues thereof | gram |

Base metals and articles of base metal

| | | |
|-----------|-------------------------------------------------------------|-------|
| 7201 | Pig iron and non-alloy, steel in ingots | tonne |
| 7206 | | |
| 7204 | Ferrous and steel waste and scrap including remelting scrap | tonne |
| 7207-7216 | Flat-rolled products (without the USA and ES) | tonne |
| 7218-7229 | | |
| 7301-7302 | | |
| 7304-7306 | Steel tubes (without the USA) | tonne |

Instruments and apparatus

| | | |
|-----------|---------------------|--------|
| 9201-9202 | Musical instruments | pieces |
| 9204-9205 | | |

Works of art, collectors' pieces and antiques

| | | |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 9705 00 00 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest | pieces |
| 9706 00 00 | Antiques of an age exceeding 100 years (prohibition) | pieces |

Goods referred to in Article 18, for which the Community retains an agricultural component in the duties and for which the Czech Republic may introduce an agricultural component in the duties

| CN code | Description |
|------------|-------------------------------------------------------------------------------------------------------------|
| 2905 43 | Mannitol |
| 2905 44 | D-glucitol (sorbitol) |
| ex 3505 10 | Dextrins and other modified starches, excluding starches, esterified or etherified of subheading 3505 10 50 |
| 3505 20 | Glues with a basis of starches, dextrins or other modified starches |
| 3809 10 | Dressings and finishing agents with a basis of amylaceous substances |
| 3823 60 | Sorbitol, other than that of subheading 2905 44 |

List of products referred to in Article 21(2)(¹)

The products listed in this Annex will be subject to a levy reduction of 50%.

The quantities in tonnes set out for the Year 3 shall be applicable from 1 July 1993 to 30 June 1994. The amounts imported prior to 1 July 1993 in excess of 50% of the amount for Year 2 shall be deducted from the amount applicable for Year 3.

The quantities in tonnes set out for Year 4 and Year 5 respectively shall be applicable from 1 July 1994 to 30 June 1995 and from 1 July 1995 to 30 June 1996 respectively.

| CN code | Description | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------|--------|--------|--------|--------|
| | | Quantity (in tonnes) | | | | |
| 0207 10 51 0207 10 55 0207 23 11 0207 10 59 0207 23 19 ex 0207 39 55 ex 0207 43 15 ex 0207 39 73 ex 0207 43 53 ex 0207 39 77 ex 0207 43 63 | Ducks, ... | 155 | 170 | 185 | 200 | 215 |
| 0207 10 71 0207 23 51 0207 10 79 0207 23 59 0207 39 53 0207 43 11 0207 39 61 0207 43 23 ex 0207 39 65 ex 0207 43 31 ex 0207 39 67 ex 0207 43 41 0207 39 71 0207 43 51 0207 39 75 0207 43 61 ex 0207 39 81 ex 0207 43 71 | Geese, ... | 900 | 980 | 1060 | 1140 | 1220 |

(¹) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

List of products referred to in Article 21(2)(1)

| CN code | Description | Duty % |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 0101 19 10 | Live horses, for slaughter ⁽²⁾ | Free |
| 0101 19 90 | Other | 12 |
| 0203 11 90 0203 12 90 0203 19 90 0203 21 90 0203 22 90 0203 29 90 | Meat of swine other than domestic fresh chilled or frozen | Free |
| 0207 31 00 0207 50 10 | Fatty liver of geese or ducks | Free ⁽³⁾ |
| 0208 10 10 | Other meat and edible meat offal of domestic rabbits | 7 |
| 0208 10 90 0208 20 00 | Other than domestic rabbits Of frogs' legs | Free |
| 0208 90 10 | Of domestic pigeons | 5 |
| 0208 90 20 0208 90 40 | Of game, other than rabbits or hares | Free |
| 0409 00 00 | Natural honey | 25 |
| 0602 40 90 | Budded or grafted roses | 6 |
| 0603 90 00 | Cut flowers, other | 7 |
| ex 0604 10 90 0604 91 10 0604 91 90 | Foliage, branches and other parts of plants, without flowers of flower buds and grasses, mosses and lichens being goods of a kind suitable for bouquets or for ornamental purposes fresh, dried, dyed, bleached, impregnated or otherwise prepared Fresh | 7 |
| 0707 00 19 | Cucumbers, fresh or chilled (from 16 May to 31 October) | 16 |
| 0711 40 00 | Cucumbers and gherkins | 12 |
| 0712 20 00 | Onions | 8 |
| ex 0712 90 90 | Horse-radish (<i>Cochlearia armoracia</i>) | Free |
| ex 0809 20 20 | Sour cherries (<i>Prunus cerasus</i>) fresh, from 1 May to 15 July | 11 ⁽⁴⁾ |
| ex 0809 20 60 | Sour cherries (<i>Prunus cerasus</i>) fresh, from 16 July to 30 April | 11 |
| 0809 40 90 | Sloes | 7 |
| 0810 20 10 | Raspberries ⁽⁵⁾ | 9 |
| 0810 30 10 | Blackcurrants, fresh ⁽⁵⁾ | 9 |
| 0810 30 30 | Redcurrants, fresh ⁽⁵⁾ | 9 |
| 0810 30 90 | Other berries ⁽⁵⁾ | 5 |
| 0811 10 90 | Strawberries ⁽⁵⁾ | 13 |
| ex 0811 20 19 | Raspberries, with a sugar ⁽⁵⁾ content not exceeding 13% by weight | 18 |
| 0811 20 31 | Raspberries ⁽⁵⁾ | 14 |

| CN code | Description | Duty % |
|------------|----------------------------------------------------------|--------|
| 0811 20 39 | Blackcurrants ⁽¹⁾ | 10 |
| 0811 20 51 | Redcurrants ⁽¹⁾ | 10 |
| 2001 90 20 | Fruit of Capsicum other than sweet peppers and pimentos | 5 |
| 2007 99 10 | Plum puree and plum paste ⁽²⁾ | 24 |
| 2007 99 31 | Jams, jellies, marmalades, purees and pastes of cherries | 25 |

(¹) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application to the CN code and corresponding description taken together.

(²) Entry within this CN code is subject to conditions laid down in the relevant Community provisions.

(³) No AGR is levied.

(⁴) Minimum duty applicable: MIN 2,2 ECU/100 kg net.

(⁵) Subject to minimum import price arrangements contained in the Annex hereto.

Annex to ANNEX XIb

Minimum import price arrangement for certain soft fruit for processing

1. Minimum import prices are fixed for each marketing year for the following products:

| | |
|---------------|---------------|
| 0810 20 10 | Raspberries |
| 0810 30 10 | Blackcurrants |
| 0810 30 30 | Redcurrants |
| 0810 30 90 | Other berries |
| 0811 10 90 | Strawberries |
| ex 0811 20 19 | Raspberries |
| 0811 20 31 | Raspberries |
| 0811 20 39 | Blackcurrants |
| 0811 20 51 | Redcurrants |

The minimum import prices are fixed by the Community in consultation with the Czech Republic, taking into consideration the price evolution, imported quantities and market development in the Community.

2. The minimum import prices shall be respected in accordance with the following criteria:

- during each three month period of the marketing year the average unit value for each product listed in paragraph 1, imported into the Community, shall not be lower than the minimum import price for that product,
- during any period of two weeks the average unit value for each product listed in paragraph 1, imported in the Community shall not be lower than 90% of the minimum import price for that product, in so far as the quantities imported during this period are not less than 4% of the normal annual import.

3. In case of non respect of one of these criteria the Community may introduce measures ensuring that the minimum import price is respected for each consignment of the product concerned imported from the Czech Republic.

Arrangements for imports of live bovine animals into the Community

1. In case the number of animals fixed in the framework of the balance sheet arrangements foreseen in Regulation (EEC) No 805/68 are lower than a reference quantity, a global tariff quota equal to the difference between that reference quantity and the number of animals fixed under the balance sheet arrangements will be opened to imports from Hungary, Poland, the Czech Republic and the Slovak Republic. The reference quantity shall be:

- 217 800 in 1992,
- 237 600 in 1993,
- 257 400 in 1994,
- 277 200 in 1995,
- 297 000 in 1996.

The reduced levy applicable to animals under this quota will be fixed at 25% of the full amount of levy.

This arrangement shall apply to live bovine animals for fattening or for slaughter with a live weight of not less than 160 kg and not more than 300 kg.

2. In case forecasts show that imports into the Community may exceed 425 000 head for any given year, the Community may take safeguard measures in accordance with Regulation (EEC) No 805/68, notwithstanding any other rights given under the Agreement.

In this context, imports of live bovine animals not covered by the arrangements mentioned in paragraph 1 shall be limited to young calves with a live weight of not more than 80 kg. Such imports shall be subject to a management regime in order to ensure regular supply over the year in question.

List of products referred to in Article 21(4)⁽¹⁾

The quantities imported under the CN code referred in this Annex with the exception of codes 0104 and 0204 will be subject to levy and duty reduction of 20% from 1 March 1992, 40% from 1 January 1993 and 60% from 1 July 1993.

The quantities in tonnes set out for Year 3 shall be applicable from 1 July 1993 to 30 June 1994. The amounts imported prior to 1 July 1993 in excess of 50% of the amount for Year 2 shall be deducted from the amount applicable for Year 3.

The quantities in tonnes set out for Year 4 and 5 respectively shall be applicable from 1 July 1994 to 30 June 1995 and from 1 July 1995 to 30 June 1996 respectively.

| CN code | Description | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------|--------|--------|--------|
| | | Quantity (in tonnes) | | | | |
| 0201 0202 | Meat of bovine animals fresh, chilled or frozen ⁽⁴⁾ | 2 000 | 2 170 | 2 330 | 2 500 | 2 670 |
| 0104 10 30 0104 10 80 0104 20 10 0104 20 90 | Live sheep or goats ⁽²⁾ | 330 | 455 | 580 | 705 | 830 |
| 0204 | Meat of sheep or goats ⁽²⁾ ⁽³⁾ | 330 | 455 | 580 | 705 | 830 |
| 0103 92 19 0203 11 10 0203 21 10 0203 12 0203 22 0203 19 55 0203 29 55 0203 19 11 0203 19 13 0203 19 15 0203 19 59 0203 29 11 0203 29 13 0203 29 15 0203 29 59 | Live swine, domestic Meat of domestic swine ⁽³⁾ ⁽³⁾ | 3 140 | 3 400 | 3 730 | 4 000 | 4 270 |
| 0207 10 11 0207 10 15 0207 21 10 0207 10 19 0207 21 90 | Chicken carcasses, fresh chilled or frozen | 1 200 | 1 310 | 1 430 | 1 540 | 1 650 |
| 0207 39 21 0207 41 41 0207 39 23 0207 41 51 | Chicken cuts | 700 | 760 | 830 | 890 | 950 |
| 0207 39 11 0207 41 10 | Chicken cuts, boneless | 1 600 | 1 750 | 1 900 | 2 060 | 2 210 |
| 0207 22 10 0207 22 90 0207 39 31 0207 39 41 0207 42 10 0207 42 41 | Turkey | 180 | 200 | 220 | 230 | 250 |
| 0402 10 19 0402 21 19 0402 21 91 | Skimmed milk powder Whole milk powder Whole milk powder | 1 650 | 1 780 | 1 980 | 2 110 | 2 240 |
| 0405 00 11 0405 00 19 | Butter | 650 | 715 | 780 | 840 | 910 |
| ex 0406 40 ex 0406 90 | Niva Moravsky blok, Primator, Otava Javor, Uzeny block, Kashkaval Akawi, Istanbul, Jadel, Hermelin Ostepek, Koliba, Inovec | 500 | 550 | 600 | 650 | 700 |
| 0407 00 | Eggs of poultry, in shell | 3 570 | 3 900 | 4 200 | 4 530 | 4 870 |
| 0408 11 10 0408 19 11 0408 19 19 | Eggs yolks, dried ⁽⁶⁾ Eggs yolks, liquid ⁽⁶⁾ Eggs yolks, frozen ⁽⁶⁾ | 220 | 240 | 260 | 270 | 300 |

| CN code | Description | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|--------------------------|---------------------------------------------------------------------------|----------------------|--------|--------|--------|--------|
| | | Quantity (in tonnes) | | | | |
| 0408 91 10 0408 99 10 | Egg yolks, other, dried ⁽¹⁾ Other than dried ⁽¹⁾ | 1 450 | 1 585 | 1 700 | 1 840 | 1 970 |
| 1003 00 20 | Barley for the manufacture of malt | 20 000 | 21 700 | 23 800 | 25 400 | 27 400 |
| 1101 00 00 | Wheat flour | 10 000 | 11 000 | 11 750 | 12 750 | 13 500 |
| 1107 10 99 | Malt, not roasted, other than wheat | 25 000 | 27 100 | 29 700 | 31 800 | 33 900 |
| 1602 41 10 | Prepared/pressed hams of domestic swine | 350 | 385 | 420 | 455 | 490 |
| 1602 42 10 | Prepared/pressed shoulders of domestic swine | | | | | |
| 1602 49 | Other, of domestic swine | | | | | |
| 1210 | Hops | 4 000 | 4 350 | 4 720 | 5 120 | 5 470 |
| | Quantity | 7,2 | 5,4 | 3,6 | 3,6 | 3,6 |
| | Duty | | | | | |

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

(2) The conditions laid down in the 1982 Agreement between the European Economic Community and CSFR on trade in the sheep and goat sector as supplemented by the 1990 Agreement apply with the exception of the products referred to in paragraph 1 and of the quantities referred to in paragraph 2 of the 1982 Agreement which shall be replaced by the products and the quantities in this Annex.

(3) Excluding tenderloin presented alone.

(4) In case the Czech Republic in a given year benefits from Community financial assistance in the framework of triangular operations, for export of this product/these products to the ex USSR or countries other than Hungary and Poland, and the Slovak Republic which benefit from a G-24 assistance, the quote for this product will be reduced by the amount of such assisted exports for the year in question. However, the quote cannot be less than 1,850 tonnes.

(5) In case the Czech Republic in a given year benefits from Community financial assistance in the framework of triangular operations, for export of this product to the ex USSR or countries other than Hungary and Poland and the Slovak Republic, which benefit from G-24 assistance, the quote for this product will be reduced by the amount of such assisted exports for the year in question. However, the quote cannot be less than 265 tonnes.

(6) In liquid yolk equivalent: 1 kg of dried yolk = 2,12 kg of liquid yolk.

(7) In liquid equivalent: 1 kg of dried egg = 3,9 kg of liquid egg.

List of products referred to in Article 21(4)(1)

Imports into Czech Republic of the following products originating in the Community shall be subject to the concessions set out below

| CN code | Description | Year 1 | | Year 2 | | Year 3 | | Year 4 | | Year 5 | |
|------------|---------------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|--------|
| | | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % |
| 0203 19 55 | Meat of swine | unlimited | 27 | unlimited | 24 | unlimited | 21 | unlimited | 18 | unlimited | 15 |
| 0203 29 55 | | unlimited | 27 | unlimited | 24 | unlimited | 21 | unlimited | 18 | unlimited | 15 |
| ex0402 | Milk powder | (²) | | | | | | | | | |
| 0403 10 02 | Yoghurts | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 |
| 0403 10 04 | | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 |
| 0403 10 06 | | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 |
| 0403 10 12 | | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 |
| 0403 10 14 | | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 |
| 0403 10 16 | | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 |
| 0403 10 22 | | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 |
| 0403 10 24 | | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 |
| 0403 10 26 | | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 |
| 0403 10 32 | | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 |
| 0403 10 34 | | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 |
| 0403 10 36 | | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 | unlimited | 5 |
| 0403 90 11 | | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 |
| 0403 90 13 | | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 |
| 0403 90 19 | | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 |
| 0403 90 31 | | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 |
| 0403 90 33 | | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 |
| 0403 90 39 | | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 |
| 0403 90 51 | | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 |
| 0403 90 53 | | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 |
| 0403 90 59 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | |
| 0403 90 61 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | |
| 0403 90 63 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | |
| 0403 90 69 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | unlimited | 15 | |
| 0405 00 | Butter | 200 | 30 | 230 | 26 | 260 | 22,5 | 290 | 18,8 | 320 | 15 |

List of products referred to in Article 21(4)⁽¹⁾ (continued)

| CN code | Description | Year 1 | | Year 2 | | Year 3 | | Year 4 | | Year 5 | |
|--------------|------------------------------------------------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|
| | | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % |
| 0406 10 | Fresh cheese | 500 | 9 | 575 | 8 | 650 | 7 | 725 | 6 | 800 | 5 |
| 0406 20 | Grated or powdered cheese | | 9 | | 8 | | 7 | | 6 | | 5 |
| 0406 30 39 | Processed cheese | | 9 | | 8 | | 7 | | 6 | | 5 |
| 0406 40 00 | Blue-veined cheese | | 9 | | 8 | | 7 | | 6 | | 5 |
| 0406 90 23 | Edam | | 9 | | 8 | | 7 | | 6 | | 5 |
| 0406 90 31 | Feta, of sheepmilk | | 9 | | 8 | | 7 | | 6 | | 5 |
| 0406 90 33 | Feta, other | | 9 | | 8 | | 7 | | 6 | | 5 |
| 0406 90 35 | Kefalo-Tyri | | 9 | | 8 | | 7 | | 6 | | 5 |
| 0406 90 63 | Fiore Sardo, Pecorino | | 9 | | 8 | | 7 | | 6 | | 5 |
| 0406 90 73 | Provolone | | 9 | | 8 | | 7 | | 6 | | 5 |
| 0406 90 75 | Asiago, etc. | | 9 | | 8 | | 7 | | 6 | | 5 |
| 0406 90 77 | Danbo, etc. | | 9 | | 8 | | 7 | | 6 | | 5 |
| 0406 90 81 | Cantal, etc. | | 9 | | 8 | | 7 | | 6 | | 5 |
| 0406 90 85 | Kefalograviera kosseri | | 9 | | 8 | | 7 | | 6 | | 5 |
| ex0406 90 89 | Brie, Camembert | 9 | 8 | 7 | 6 | 5 | | | | | |
| 0408 11 | Birds egg yolks, dried | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 |
| 0408 91 | Birds eggs, dried | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 |
| 0504 00 00 | Guts, bladders etc. | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0602 20 | Trees, shrubs and bushes | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 |
| 0602 30 00 | Rhododendrons and azaleas | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 |
| 0602 40 | Roses | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 |
| 0602 91 00 | Mushrooms spawn | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 |
| 0603 10 11 | Roses | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 |
| 0603 10 13 | Carnations | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 |
| 0603 10 21 | Gladioli | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 |
| 0603 10 25 | Chrysanthemums | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 |
| 0603 10 29 | Other | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 | unlimited | 17 |
| 0701 10 00 | Seed potatoes | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 |
| 0701 90 | Potatoes, other | (²) | | | | | | | | | |
| ex0702 00 | Fresh tomatoes | (²) | | | | | | | | | |
| 0704 10 10 | Cauliflowers and headed | unlimited | 13,5 | unlimited | 12 | unlimited | 10,5 | unlimited | 9 | unlimited | 7,5 |
| 0704 10 90 | broccoli ⁽³⁾ | | | | | | | | | | |
| 0704 90 10 | White cabbages and red cabbages ⁽³⁾ | unlimited | 13,5 | unlimited | 12 | unlimited | 10,5 | unlimited | 9 | unlimited | 7,5 |
| 0704 90 90 | Other | unlimited | 12,6 | unlimited | 11,2 | unlimited | 9,8 | unlimited | 8,4 | unlimited | 7 |
| 0705 11 10 | Cabbage lettuce | unlimited | 12,6 | unlimited | 11,2 | unlimited | 9,8 | unlimited | 8,4 | unlimited | 7 |
| 0708 90 00 | Leguminous vegetables | unlimited | 12,6 | unlimited | 11,2 | unlimited | 9,8 | unlimited | 8,4 | unlimited | 7 |
| 0709 20 00 | Asparagus | unlimited | 6 | unlimited | 6 | unlimited | 6 | unlimited | 6 | unlimited | 6 |

List of products referred to in Article 21(4)(¹) (continued)

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| CN code | Description | Year 1 | | Year 2 | | Year 3 | | Year 4 | | Year 5 | |
|------------|-----------------------------------------------------------------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|
| | | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % |
| 0709 51 90 | Mushrooms other ⁽³⁾ | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0709 60 10 | Sweet peppers ⁽³⁾ | unlimited | 9 | unlimited | 8 | unlimited | 7 | unlimited | 6 | unlimited | 5 |
| 0709 60 99 | Other | unlimited | 9 | unlimited | 8 | unlimited | 7 | unlimited | 6 | unlimited | 5 |
| 0709 90 10 | Salad vegetables, other than lettuce and chicory ⁽³⁾ | unlimited | 12,6 | unlimited | 11,2 | unlimited | 9,8 | unlimited | 8,4 | unlimited | 7 |
| 0710 21 00 | Peas, frozen ⁽³⁾ | unlimited | 9 | unlimited | 8 | unlimited | 7 | unlimited | 6 | unlimited | 5 |
| 0710 90 00 | Mixed vegetables, frozen | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 |
| 0802 11 90 | Almonds in shell, other | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0802 12 | Almonds, shelled | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0802 22 | Hazelnuts, shelled | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0802 40 00 | Chestnuts | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0802 90 50 | Pine nuts | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0804 20 | Figs | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0804 40 | Avocados | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0805 10 | Oranges | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0805 20 | Mandarins, etc. | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0805 30 10 | Lemons (<i>Citrus limon</i>) | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0806 10 15 | Table grapes, other ⁽³⁾ | unlimited | 20 | unlimited | 17,5 | unlimited | 15 | unlimited | 12,5 | unlimited | 10 |
| 0806 20 | Grapes, dried | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0807 10 10 | Water melons | unlimited | 9,9 | unlimited | 8,8 | unlimited | 7,7 | unlimited | 6,6 | unlimited | 5,5 |
| 0808 10 31 | Golden Delicious ⁽³⁾ | unlimited | 15 | unlimited | 10 | unlimited | 10 | unlimited | 10 | unlimited | 10 |
| 0808 10 33 | Granny Smith | unlimited | 15 | unlimited | 10 | unlimited | 10 | unlimited | 10 | unlimited | 10 |
| 0808 10 39 | Other | unlimited | 15 | unlimited | 10 | unlimited | 10 | unlimited | 10 | unlimited | 10 |
| 0809 10 00 | Apricots ⁽³⁾ | unlimited | 9 | unlimited | 8 | unlimited | 7 | unlimited | 6 | unlimited | 5 |
| 0809 20 40 | Cherries, other ⁽³⁾ | unlimited | 9 | unlimited | 8 | unlimited | 7 | unlimited | 6 | unlimited | 5 |
| 0809 30 | Peaches | unlimited | 9 | unlimited | 8 | unlimited | 7 | unlimited | 6 | unlimited | 5 |
| 0809 40 11 | Plums ⁽³⁾ | unlimited | 9 | unlimited | 8 | unlimited | 7 | unlimited | 6 | unlimited | 5 |
| 0810 90 | Other fresh fruit | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0813 | Dried fruit, other | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0814 00 00 | Peels of citrus fruits, etc. | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 0904 20 | Fruits of Capsicum | unlimited | 8,1 | unlimited | 7,2 | unlimited | 6,3 | unlimited | 5,4 | unlimited | 4,5 |
| 1001 10 00 | Durum wheat | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 1005 10 | Maize, seed | unlimited | 3 | unlimited | 3 | unlimited | 3 | unlimited | 3 | unlimited | 3 |
| 1005 90 00 | Maize, other | 49 500 | 10 | 54 450 | 8 | 59 400 | 7,5 | 64 350 | 6,25 | 69 300 | 5 |

List of products referred to in Article 21(4)(1) (continued)

| CN code | Description | Year 1 | | Year 2 | | Year 3 | | Year 4 | | Year 5 | |
|------------|--------------------------------------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|
| | | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % |
| 1006 30 | Rice | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 1202 10 | Ground nuts, in shell | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 1202 20 | Ground nuts shelled | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 |
| 1207 50 | Mustard seeds | unlimited | 7 | unlimited | 7 | unlimited | 7 | unlimited | 7 | unlimited | 7 |
| 1211 90 | Plants, other | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 1212 10 99 | Locust bean seeds, other | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 1507 10 90 | Crude soya bean oil, other | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 1507 90 90 | Other than crude soya bean oil | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 1508 10 90 | Groundnut oil, crude | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 1509 10 | Olive oil, virgin | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 1509 90 00 | Olive oil, other | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 1512 11 91 | Sunflower seed oil | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 |
| 1512 19 91 | Sunflower seed oil, other | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 | unlimited | 2 |
| 1513 11 | Coconut oil, crude | (2) | | | | | | | | | |
| 1513 19 | Other | (2) | | | | | | | | | |
| 1515 11 00 | Linseed oil, crude | (2) | | | | | | | | | |
| 1515 90 | Other fixed vegetable fats and oils | (2) | | | | | | | | | |
| 1516 10 | Animal fats and oils | (2) | | | | | | | | | |
| 1516 20 | Vegetable fats and oils | (2) | | | | | | | | | |
| 1601 00 91 | Dried sausages | } 230 | 18 | } 265 | 16 | } 295 | 14 | } 330 | 12 | } 364 | 10 |
| 1601 00 99 | Other sausages, cooked | | 18 | | 16 | | 14 | | 12 | | 10 |
| 1602 20 90 | Pate, different sizes | | 18 | | 16 | | 14 | | 12 | | 10 |
| 1602 41 10 | Hams and cuts of domestic swine | | 18 | | 16 | | 14 | | 12 | | 10 |
| 1602 42 10 | Shoulders and cuts of domestic swine | | 18 | | 16 | | 14 | | 12 | | 10 |
| 1602 49 19 | Pork luncheon meat | | 18 | | 16 | | 14 | | 12 | | 10 |
| 1602 49 30 | Other meat, including mixtures | | 27 | | 20 | | 20 | | 18 | | 15 |
| 1602 50 | Prepared and preserved beef | | 27 | | 24 | | 21 | | 18 | | 15 |

List of products referred to in Article 21(4)⁽¹⁾ (continued)

| CN code | Description | Year 1 | | Year 2 | | Year 3 | | Year 4 | | Year 5 | |
|------------|-----------------------------------------------------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|
| | | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % |
| 2002 10 | Tomatoes prepared or preserved | unlimited | 16,2 | unlimited | 14,4 | unlimited | 12,6 | unlimited | 10,8 | unlimited | 9 |
| 2002 90 | Tomatoes prepared or preserved, other | unlimited | 16,2 | unlimited | 14,4 | unlimited | 12,6 | unlimited | 10,8 | unlimited | 9 |
| 2005 60 | Asparagus | unlimited | 8 | unlimited | 8 | unlimited | 8 | unlimited | 8 | unlimited | 8 |
| 2005 70 00 | Olives | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 2005 90 50 | Artichokes | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 2005 90 90 | Other | unlimited | 19,8 | unlimited | 17,6 | unlimited | 15,4 | unlimited | 13,2 | unlimited | 11 |
| 2008 30 | Citrus fruit | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 2008 50 | Apricots | unlimited | 9 | unlimited | 8 | unlimited | 7 | unlimited | 6 | unlimited | 5 |
| 2008 70 | Peaches | unlimited | 9 | unlimited | 8 | unlimited | 7 | unlimited | 6 | unlimited | 5 |
| 2008 92 | Mixtures of fruits | unlimited | 9 | unlimited | 8 | unlimited | 7 | unlimited | 6 | unlimited | 5 |
| 2009 11 | Orange juice, frozen | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 2009 19 | Orange juice, other | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 2009 20 | Grapefruit juice | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 2009 30 | Single fruit juice | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 2009 60 | Grape juice | unlimited | 4,5 | unlimited | 4 | unlimited | 3,5 | unlimited | 3 | unlimited | 2,5 |
| 2009 70 | Apple juice | unlimited | 18 | unlimited | 16 | unlimited | 14 | unlimited | 12 | unlimited | 10 |
| 2303 10 | Residues of starch manufacture and similar residues | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 2304 00 00 | Oil cake resulting for soya oil | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 2307 00 | Argol | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 | unlimited | 0 |
| 2309 90 | Animal feed | unlimited | 3 | unlimited | 3 | unlimited | 3 | unlimited | 3 | unlimited | 3 |
| 2401 | Unmanufactured tobacco | 2 000 | 4 | 2 000 | 4 | 2 000 | 4 | 2 000 | 4 | 2 000 | 4 |

(¹) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

(²) To be reviewed in 1993.

(³) Duty applied to produce in 1993.

List of products referred to in Article 24

| CN code | Description | Duty % |
|------------|---------------------------------|--------|
| 0301 99 19 | Other live freshwater fish | Free |
| 0302 70 00 | Fresh or chilled livers or roes | Free |

Establishment: “ Financial Services (Title IV, Chapter II) ”*Definitions:*

A financial service is any service of a financial nature offered by a financial service provider of a party. Financial services include the following activities:

- A. All insurance and insurance-related services.
 1. Direct insurance (including co-insurance).
 - (i) life
 - (ii) non-life
 2. Reinsurance and retrocession.
 3. Insurance intermediation, such as brokerage and agency.
 4. Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.

- B. Banking and other financial services (excluding insurance).
 1. Acceptance of deposits and other repayable funds from the public.
 2. Lending of all types, including, inter alia, consumer credit, mortgage credit, factoring and financing of commercial transactions.
 3. Financial leasing.
 4. All payment and money transmission services, including credit charge and debit cards, travellers' cheques and bankers' drafts.
 5. Guarantees and commitments.
 6. Trading for own account of customers, whether on an exchange, in an over the counter market or otherwise, the following:
 - (a) money market instruments (cheques, bills, certificates of deposits, etc.).
 - (b) foreign exchange.
 - (c) derivative products including, but not limited to, futures and options.
 - (d) exchange rates and interest rate instruments, including products such as swaps, forward rate agreements, etc.
 - (e) transferable securities.
 - (f) other negotiable instruments and financial assets, including bullion.
 7. Participation in issues of all kinds of securities, including under-writing and placement as agent (whether publicly or privately) and provision of services related to such issues.
 8. Money broking.
 9. Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services.
 10. Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments.
 11. Advisory intermediation and other auxiliary financial services on all the activities listed in points 1 to 10 above, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.
 12. Provision and transfer of financial information, and financial data processing and related software by providers of other financial services.

Are excluded from the definition of financial services the following activities:

- (a) Activities carried out by central banks or by any other public institution in pursuit of monetary and exchange rate policies.
- (b) Activities conducted by central banks, government agencies or departments, or public institutions, for the account or with the guarantee of the government, except when those activities may be carried out by financial service providers in competition with such public entities.
- (c) Activities forming part of a statutory system of social security or public retirement plans, except when those activities may be carried out by financial service providers in competition with public entities or private institutions.

ANNEX XVIb

**Establishment: “Sectors related to the end of the transitional period”
(Article 45, paragraph 1(i) and paragraph 5 and Article 51 point(i))**

- armament and defence production;
- steel production;
- acquisition of state owned assets under privatisation process;
- ownership, use, sale and rent of real property;
- dealing and agency activities in real property and natural resources;

ANNEX XVIc

Establishment: “Excluded Sectors” (Article 45, paragraphs 5 and 6)

- acquisition and sale of natural resources;
- acquisition and sale of agricultural land and forests;
- cultural and historic monuments and buildings.

1. Paragraph 2 of Article 67 concerns the following multilateral convention: Protocol relating to the Madrid Agreement concerning the International Registration of Marks (Madrid 1989)¹.
2. The Association Council may decide that paragraph 2 of Article 67 shall apply to other multilateral conventions.
3. The Contracting Parties confirm the importance they attach to the obligations arising from the following multilateral conventions:
 - Berne Convention for the Protection of Literary and Artistic Works (Paris Act, 1971)²;
 - International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations (Rome, 1961)³;
 - Paris Convention for the Protection of Industrial Property (Stockholm Act, 1967 and amended in 1979)⁴;
 - Madrid Agreement concerning the International Registration of Marks (Stockholm Act, 1967 and amended in 1979)⁵;
 - Nice Agreement concerning the International Classification of Goods and Services for the purposes of the Registration of Marks (Geneva 1977, amended 1979)⁶;
 - Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the purposes of Patent Procedures (1977, modified in 1980)⁷;
 - Patent Co-operation Treaty (Washington 1970, amended 1979 and modified in 1984)⁸.
4. For the purposes of Paragraph 3 of this Annex and of the provisions of Article 76, paragraph 1 referring to intellectual property, Contracting Parties shall be the Czech Republic, the European Economic Community and the Member States, each in as far as they are respectively competent for matters concerning industrial, intellectual and commercial property covered by these conventions or by Article 76, paragraph 1.
5. The provisions of this Annex and those of Article 75, paragraph 1 referring to intellectual property are without prejudice to the competence of the European Economic Community and its Member States in matters of industrial, intellectual and commercial property.

¹ Miscellaneous No. 14 (1991) Cm 1601.

² Treaty Series No. 63 (1990) Cm 1212.

³ Treaty Series No. 38 (1964) Cmnd. 2425.

⁴ Treaty Series No. 61 (1970) Cmnd. 4431.

⁵ Treaty Series No. 62 (1970) Cmnd. 4426.

⁶ Treaty Series No. 72 (1979) Cmnd. 7671.

⁷ Treaty Series No. 5 (1981) Cmnd. 8136.

⁸ Treaty Series No. 78 (1978) Cmnd. 7340.

LIST OF PROTOCOLS

PROTOCOL No. 1

on textile and clothing products

PROTOCOL No. 2

on products covered by the Treaty establishing the European Coal and Steel Community (ECSC)

PROTOCOL No. 3

on trade between the Czech Republic and the Community in processed agricultural products not covered by Annex II to the EEC Treaty

PROTOCOL No. 4

Concerning the definition of the concept of 'Originating Products' and methods of administrative co-operation

PROTOCOL No. 5

On specific provisions concerning trade between the Czech Republic and Spain and Portugal

PROTOCOL No. 6

On mutual assistance in customs matters

PROTOCOL No. 7

On concessions with annual limits

PROTOCOL No. 8

On the succession of the Czech Republic in respect of the Exchanges of Letters between the European Economic Community (Community) and the Czech and Slovak Federal Republic concerning transit and land transport infrastructure

PROTOCOL No. 1

on textile and clothing products to the Europe Agreement (“ the Agreement ”)

ARTICLE 1

This Protocol applies to the textile and clothing products (hereinafter ‘ textile products ’) listed in Annex I to the Additional Protocol to the Europe Agreement on trade in textile products between the European Economic Community and the Czech and Slovak Federal Republic, initialled on 17 December 1992 and applied since 1 January 1993, insofar as quantitative arrangements are concerned, and to Section XI (Chapters 50–63) of the Combined Nomenclature of the Community and, respectively, of the Czech Republic Customs Tariff insofar as tariff aspects are concerned.

ARTICLE 2

1. Customs duties on imports applicable in the Community to textile products falling within Section XI (Chapters 50 to 63) of the Combined Nomenclature and originating in the Czech Republic in accordance with Protocol 4 of the Agreement shall be reduced by equal annual amounts leading to their elimination at the end of a period of six years starting from the entry into force of the Agreement, as follows:

- upon the entry into force of the Agreement to five-sevenths of the basic duty,
- at the start of the third year to four-sevenths of the basic duty,
- at the start of the fourth year to three-sevenths of the basic duty,
- at the start of the fifth year to two-sevenths of the basic duty,
- at the start of the sixth year,
- the remaining duties shall be eliminated.

2. The rates of duty applied to direct imports into the Czech Republic of textile products falling within Section XI (Chapters 50 to 63) of the Czech Republic customs tariff and originating in the Community, in accordance with Protocol 4 of the Agreement, shall be progressively eliminated as provided for in Article 11 of the Agreement.

3. The rates of duty applied to reimports into the Community of textile products falling within the categories listed in the Annex to Council Regulation (EEC) No. 636/82 after processing, manufacturing or working in the Czech Republic shall be eliminated on the date of entry into force of the Agreement.

4. The provisions of Article 12 and Article 13 of the Agreement shall apply to trade in textile products between the Parties.

ARTICLE 3

From 1 January 1993 the quantitative arrangements and other related issues regarding exports of textile products originating in the Czech Republic to the Community and originating in the Community to the Czech Republic shall be governed by the Additional Protocol to the Europe Agreement on trade in textile products between the European Economic Community and the Czech and Slovak Federal Republic initialled on 17 December 1992 and applied since 1 January 1993 including in particular Agreed Minute No. 5 thereof as amended by the Additional Protocol on trade in textile products between the European Economic Community and the Czech Republic initialled on 17 September 1993.

ARTICLE 4

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

PROTOCOL 2

on ECSC products to the Europe Agreement ('the Agreement')

ARTICLE 1

This Protocol applies to products listed in Annex I of the ECSC Treaty as identified in the Common Customs Tariff¹.

CHAPTER I

ECSC Steel Products

ARTICLE 2²

Customs duties on imports applicable in the Community on ECSC steel products originating in the Czech Republic shall be progressively abolished in accordance with the following timetable:

1. each duty shall be reduced to 80% on the basic duty on the date of entry into force of the Agreement;
2. further reductions to 60%, 40%, 20%, 10% and 0% of the basic duty shall be made at the beginning of the second, third, fourth and fifth years respectively after the entry into force of the Agreement.

ARTICLE 3

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

1. for products listed in Annex I to this Protocol customs duties shall be abolished on the date of entry into force of the Agreement;
2. for products listed in Annex II to this Protocol customs duties shall be reduced in accordance with Article 11(2) of the Agreement;
3. for products listed in Annex III to this Protocol customs duties shall be reduced in accordance with Article 11(3) of the Agreement.

ARTICLE 4

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

CHAPTER II

ECSC Coal Products

ARTICLE 5

Customs duties on imports applicable in the Community on ECSC coal products originating in the Czech Republic shall be abolished at the latest one year after the entry into force of the Agreement with the exception of those concerning the products and the regions described in Annex IV, which shall be abolished at the latest four years after the entry into force of the Agreement.

¹OJ No. L 247, 10. 9. 1990.

²From 1 June 1993 to 31 December 1995, subject to any subsequent modification, the provisions of Decisions 1/93(C) and 1/93(S) of the Joint Committee acting in accordance with the Interim Agreement on trade and trade related matters between the Community and the CSFR signed on 16 December 1991 as amended by the Supplementary Protocols between the Community and each of the Czech Republic and the Slovak Republic, will be applicable.

ARTICLE 6

Coal products originating in the Community shall be imported into the Czech Republic free of customs duties from the date of entry into force of the Agreement.

ARTICLE 7

1. Quantitative restrictions applicable in the Community to ECSC coal products originating in the Czech Republic shall be abolished at the latest one year after the entry into force of the Agreement, with the exception of those concerning the products and the regions described in Annex IV, which shall be abolished at the latest four years after the entry into force of the Agreement.

2. Quantitative restrictions on imports applicable in the Czech Federal Republic to coal products originating in the Community as well as measures having equivalent effect shall be abolished as provided for in Article 11(5) of the Agreement.

CHAPTER III

Common Provisions

ARTICLE 8

1. The following are incompatible with the proper functioning of the Agreement, in so far as they may affect trade between the Community and the Czech Republic:

- (i) all agreements of co-operative or concentrative nature 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;
- (ii) abuse by one or more undertakings of a dominant position in the territories of the Community or of the Czech Republic as a whole or in a substantial part thereof;
- (iii) public aid in any form whatsoever except derogations allowed pursuant to the ECSC Treaty.

2. Any practices contrary to this Article shall be assessed on the basis of criteria arising from the application of the rules of Articles 65 and 66 of the Treaty establishing the ECSC, Article 85 of the EEC Treaty, and the rules on public aids, including the secondary legislation.

3. The Association Council shall, within three years of the entry into force of the Agreement, adopt the necessary rules for the implementation of paragraphs 1 and 2.

4. The Contracting Parties recognize that during the first five years after the entry into force of the Agreement and by derogation to paragraph 1(iii), the Czech Republic may exceptionally, as regards ECSC steel products, grant public aid for restructuring purposes provided that:

- it leads to the viability of the benefiting firms under normal market conditions at the end of the restructuring period, and
- the amount and intensity of such aid are strictly limited to what is absolutely necessary in order to restore such viability and are progressively reduced,
- the restructuring programme is linked to a global rationalization and reduction of capacity in the Czech Republic.

5. Each Party shall ensure transparency in the area of public aid by a full and continuous exchange of information to the other Party, including amount, intensity and purpose of the aid and detailed restructuring plan.

6. If the Community or the Czech Republic considers that a particular practice is incompatible with the terms of paragraph 1 as amended by paragraph 4, 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 prejudice to the interests of the other Party or material injury to its domestic industry, the affected Party may take appropriate measures if no solution is found through consultation which shall last a maximum of 30 working days. Such consultation shall be held in 30 days from the date the official request is introduced.

In the case of practices incompatible with paragraph 1(iii), such appropriate measures may only cover measures adopted in conformity with the procedures and under the conditions laid down by the General Agreement on tariffs and trade and any other relevant instrument negotiated under its auspices which are applicable between the Parties.

ARTICLE 9

The provisions of Articles 12, 13 and 14 of the Agreement shall apply to trade between the Parties in ECSC products.

ARTICLE 10

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

**List of products referred to in Article 3(2) of the Protocol
and the rates of duty applicable before the entry into force of the Agreement**

| | | | |
|--------|-----|---------|-----|
| 720610 | 3,3 | 722012 | 3,8 |
| 720690 | 2,8 | 722020 | 3,8 |
| 720711 | 4 | 722090 | 3,8 |
| 720712 | 4 | 722100 | 3,8 |
| 720719 | 4 | 722210 | 3,8 |
| 720720 | 3,9 | 722230 | 3,8 |
| 721119 | 4 | 722240 | 3,8 |
| 721149 | 4 | 722410 | 3,8 |
| 721190 | 4 | 722490 | 3,8 |
| 721350 | 3,8 | 722520 | 3,8 |
| 721810 | 3,8 | 722540 | 3,8 |
| 721890 | 3,8 | 722550 | 3,8 |
| 721911 | 3,8 | 722590 | 3,8 |
| 721912 | 3,8 | 722610 | 3,8 |
| 721913 | 3,8 | 722620 | 3,8 |
| 721914 | 3,8 | 722691 | 3,8 |
| 721921 | 3,8 | 722692 | 3,8 |
| 721922 | 3,8 | 722699 | 3,8 |
| 721923 | 3,8 | 722710 | 3,8 |
| 721924 | 3,8 | 722720 | 3,8 |
| 721931 | 3,8 | 722790 | 3,8 |
| 721932 | 3,8 | 722810 | 3,8 |
| 721933 | 3,8 | 7228201 | 3,8 |
| 721934 | 3,8 | 7228309 | 3,8 |
| 721935 | 3,8 | 722860 | 3,8 |
| 721990 | 3,8 | 722870 | 3,8 |
| 722011 | 3,8 | | |

**List of products referred to in Article 3(3) of the Protocol
and the rates of duty applicable before the entry into force of the Agreement**

| | | | |
|--------|-----|--------|-----|
| 720211 | 5 | 721060 | 9,3 |
| 720299 | 5,5 | 721070 | 7,5 |
| 720811 | 5,9 | 721090 | 9,3 |
| 720812 | 5,9 | 721111 | 6 |
| 720813 | 5,9 | 721112 | 6,3 |
| 720814 | 5,9 | 721121 | 6 |
| 720821 | 5,9 | 721122 | 6 |
| 720822 | 5,9 | 721129 | 6 |
| 720823 | 5,9 | 721130 | 5,7 |
| 720824 | 5,9 | 721141 | 5,7 |
| 720831 | 6,1 | 721210 | 5,4 |
| 720832 | 6,1 | 721221 | 5,4 |
| 720833 | 6,1 | 721229 | 5,4 |
| 720834 | 6,1 | 721230 | 6,5 |
| 720835 | 8,5 | 721240 | 5,4 |
| 720841 | 6,8 | 721250 | 6,4 |
| 720842 | 6,1 | 721260 | 6,5 |
| 720843 | 6,1 | 721310 | 5,4 |
| 720844 | 6,1 | 721320 | 5,1 |
| 720845 | 6,1 | 721331 | 7,3 |
| 720890 | 6,1 | 721339 | 7 |
| 720911 | 6,1 | 721341 | 7,1 |
| 720912 | 6,1 | 721349 | 7,0 |
| 720913 | 6,1 | 721420 | 5,9 |
| 720914 | 6,1 | 721430 | 5,9 |
| 720921 | 6,1 | 721440 | 7 |
| 720922 | 6,1 | 721450 | 7 |
| 720923 | 6,1 | 721460 | 7 |
| 720924 | 6,1 | 721590 | 6,3 |
| 720931 | 6,1 | 721610 | 6,5 |
| 720932 | 6,1 | 721621 | 6,5 |
| 720933 | 8,5 | 721622 | 6,5 |
| 720934 | 6,1 | 721631 | 6,5 |
| 720941 | 6,1 | 721632 | 9,3 |
| 720942 | 6,1 | 721633 | 6,5 |
| 720943 | 8,5 | 721640 | 6,5 |
| 720944 | 6,1 | 721650 | 6,5 |
| 720990 | 5,6 | 721690 | 9,3 |
| 721011 | 5,6 | 722510 | 5,9 |
| 721012 | 5,6 | 722530 | 5,9 |
| 721020 | 5,6 | 722880 | 7 |
| 721031 | 5,6 | 730110 | 9,3 |
| 721039 | 7,5 | 730210 | 6,8 |
| 721041 | 5,6 | 730220 | 8 |
| 721049 | 5,6 | 730240 | 8 |
| 721050 | 5,6 | 730290 | 8 |

Products and regions referred to as exceptions in Article 7 of the ECSC Protocol

Products

Products listed under 'Coal Products' of Annex I of the ECSC Treaty as identified in the Common Customs Tariff⁽¹⁾.

Regions

All regions of:

- Federal Republic of Germany,
- Kingdom of Spain.

⁽¹⁾ OJ No. L 247, 10.9.1990.

PROTOCOL 3

on trade between the Czech Republic and the Community in processed agricultural products not covered by Annex II to the EEC Treaty

ARTICLE 1

In order to take account of cost differences between agricultural products incorporated into certain goods not covered by Article II of the Treaty establishing the European Community, the agreement shall not preclude:

- the inclusion of an agricultural component in the customs levies charged on imports of the goods listed in the Annex,
- the use of internal measures to offset the price differences resulting from agricultural policy,
- the use of measures applying to exports.

ARTICLE 2

1. The agricultural component of the customs levies referred to in Article 1 may take the form of a variable component, a flat-rate amount or an *ad valorem* duty.

This component shall relate only to the quantities of agricultural raw materials incorporated.

2. In determining the agricultural component to be levied, account shall be taken of the measures adopted pursuant to Article 20 of the Agreement.

3. Measures relating to exports may not go beyond those applicable to any country which is not a Party to the Agreement.

4. The non-agricultural component of the charges shall be progressively reduced in accordance with the procedure laid down in this Protocol.

ARTICLE 3

1. The import levies applicable in the Community to the Czech Republic products listed in Table 1 shall be reduced according to the timetable set out in that table.

2. The variable components listed in Table 1 may be converted into any of the other types of levy referred to in Article 2(1).

ARTICLE 4

1. The Czech Republic shall determine the agricultural component of the levies, in accordance with Articles 1 and 2, before 1 July 1994.

The non-agricultural component of the levies shall be determined by subtracting from the levies applicable on 1 January 1992 the agricultural component referred to above.

2. The agricultural component of the levies may not exceed the level of duty which would result from the application to the amounts of agricultural products considered to have been used of the import duties applicable in the Czech Republic to such products from the Community.

3. The agricultural component of the levy may take one of the forms referred to in Article 2(1).

It may later be converted into another of the types of levy referred to Article 2(1), notably to take account of changes in Czechoslovakia's agricultural policy.

ARTICLE 5

1. Until 31 December 1994 the Czech Republic shall charge import duty on the goods listed in Table 2 of the Annex at the rates in force on 1 January 1992.

2. From 1 January 1995, the non-agricultural component of the levies, calculated in conformity with Article 4, shall be reduced in accordance with the timetable set out in Table 2 of the Annex.

The duties which will apply from 1 January 1995 shall be definitively determined by the Association Council in accordance with the provisions of Article 6(1).

ARTICLE 6

1. By 1 October 1994, the Czech Republic shall notify the Association Council referred to in Article 104 of the Agreement of the agricultural component of the levies concerned, calculated in accordance with Article 4. After consideration of these figures, the Joint Committee shall determine the definitive duties to apply from 1 January 1995.

2. At the end of the first phase of the transitional period, the Association Council shall consider the possibility of replacing the agricultural component referred to in Article 2(1) of this Protocol with compensatory amounts calculated on the basis of the quantities of agricultural products actually used, and the actual differences in the prices of basic agricultural products in each of the Parties. If this becomes the case, the Association Council shall draw up a list of the products to which the compensatory amounts will apply, and a list of basic agricultural products.

3. The Association Council may also consider extending the list of goods covered by this Protocol. If it does so, it shall make the necessary provisions with regard to those goods.

4. The Czech Republic and the Community shall inform each other of the prices of basic agricultural products used to calculate the price compensation referred to in Article 1 of this Protocol.

Table 1: Duties applicable to goods originating in the Czech Republic on import into the Community

| CN code | Description | Rate of duty | | | | |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| | | basic | entry into force | after one year | final | applicable after . . . years* |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 0403 | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa: | | | | | |
| 0403 10 | — Yogurt: | | | | | |
| 0403 10 51 to 99 | — Flavoured or containing added fruit, nuts or cocoa | 13 + MOB | 6,5 + MOB | 0 + MOB | 0 + MOB | 1 |
| 0403 90 | — Other: | | | | | |
| 0403 90 71 to 99 | — Flavoured or containing added fruit, nuts or cocoa | 13 + MOB | 6,5 + MOB | 0 + MOB | 0 + MOB | 1 |
| 1517 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils of their fractions of heading No 1516: | | | | | |
| 1517 10 | — Margarine, excluding liquid margarine: | | | | | |
| 1517 10 10 | — Containing more than 10% but not more than 15% by weight of milkfats | 13 + MOB | 6,5 + MOB | 0 + MOB | 0 + MOB | 1 |
| 1517 90 | — Other: | | | | | |
| 1517 90 10 | — Containing more than 10% but not more than 15% by weight of milkfats | 13 + MOB | 6,5 + MOB | 0 + MOB | 0 + MOB | 1 |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa: | | | | | |
| 1704 10 | — Chewing gum, whether or not sugar-coated | | | | | |
| 1704 10 11 19 | — Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose) | 2 + MOB MAX 23 | 0 + MOB MAX 23 | 0 + MOB MAX 23 | 0 + MOB MAX 23 | 0 |
| 1704 10 91 99 | — Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose) | 2 + MOB MAX 18 | 0 + MOB MAX 18 | 0 + MOB MAX 23 | 0 + MOB MAX 18 | 0 |

*This column refers to the number of years after which the final rate of duty will be applied.

| CN code | Description | Rate of duty | | | | |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | | basic | entry into force | after one year | final | applicable after . . . years* |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1704 90 10 | — Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances | 9 | 9 | 9 | 9 | 0 |
| 1704 90 30 | — White chocolate | 4 + MOB MAX 27 + AD S/Z | 2 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 1 |
| 1704 90 51 to 99 | — Other | 6 + MOB MAX 27 + AD S/Z | 3 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 1 |
| 1803 | Cocoa paste, whether or not defatted | 11 | 8,8 | 6,6 | 0 | 4 |
| 1804 00 00 | Cocoa butter, fat and oil | 8 | 6,4 | 4,8 | 0 | 4 |
| 1805 00 00 | Cocoa powder, not containing added sugar or other sweetening matter | 9 | 7,2 | 5,4 | 0 | 4 |
| 1806 | Chocolate and other food preparations containing cocoa: | | | | | |
| 1806 10 | — Cocoa powder, containing added sugar or other sweetening matter: | | | | | |
| 1806 10 10 | — Containing no sucrose or containing less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose: | | | | | |
| | — Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose: | | | | | |
| | — Not otherwise sweetened than by the addition of sucrose | 3 | 0 | 0 | 0 | 0 |
| | — Other | 10 | 8 | 6 | 0 | 4 |
| | — Other: | | | | | |
| | — Not otherwise sweetened than by the addition of sucrose | 3 + MOB | 0 + MOB | 0 + MOB | 0 + MOB | 0 |
| | — Other | 10 + MOB | 5 + MOB | 0 + MOB | 0 + MOB | 1 |

| CN code | Description | Rate of duty | | | | |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | | basic | entry into force | after one year | final | applicable after . . . years* |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1806 10 30 | — Containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose: | | | | | |
| | — Not otherwise sweetened than by the addition of sucrose | 3 + MOB | 0 + MOB | 0 + MOB | 0 + MOB | 0 |
| | — Other: | 10 + MOB | 5 + MOB | 0 + MOB | 0 + MOB | 1 |
| 1806 10 90 | — Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose: | | | | | |
| | — Not otherwise sweetened than by the addition of sucrose | 3 + MOB | 0 + MOB | 0 + MOB | 0 + MOB | 0 |
| | — Other | 10 + MOB | 5 + MOB | 0 + MOB | 0 + MOB | 1 |
| 1806 20 | — Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: | | | | | |
| 1806 20 10 | — Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milk fat | 9 + MOB MAX 27 + AD S/Z | 4,5 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 1 |
| 1806 20 30 | — Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milk fat | 9 + MOB MAX 27 + AD S/Z | 4,5 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 1 |
| | — Other: | | | | | |
| 1806 20 50 | — Containing 18% or more by weight of cocoa butter | 9 + MOB MAX 27 + AD S/Z | 4,5 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 1 |
| 1806 20 70 | — Chocolate milk, crumb | 19 + MOB | 12,7 + MOB | 6,3 + MOB | 0 + MOB | 2 |
| 1806 20 90 | — Other | 9 + MOB MAX 27 + AD S/Z | 4,5 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 1 |
| | — Other, in blocks, slabs or bars: | | | | | |
| 1806 31 | — Filled | 9 + MOB MAX 27 + AD S/Z | 4,5 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 0 + MOB MAX 27 + AD S/Z | 1 |

| CN code | Description | Rate of duty | | | | applicable after . . . years* |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------|------------------------------|------------------------------|-------------------------------|
| | | basic | entry into force | after one year | final | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1806 32 | — Not filled | 9+ MOB MAX 27 + AD S/Z | 4,5+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 1 |
| 1806 90 | — Other: | | | | | |
| 1806 90 11 to 39 | — Chocolate and chocolate products | 9+ MOB MAX 27 + AD S/Z | 4,5+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 1 |
| 1806 90 50 | — Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa | 9+ MOB MAX 27 + AD S/Z | 4,5+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 1 |
| 1806 90 60 | — Spreads containing cocoa: | | | | | |
| | — In immediate packings of a net capacity of 1 kg or less | 12+ MOB MAX 27 + AD S/Z | 6+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 1 |
| | — Other | 12+ MOB MAX 27 + AD S/Z | 6+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 1 |
| 1806 90 70 | — Preparations containing cocoa for making beverages | 12+ MOB MAX 27 + AD S/Z | 6+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 1 |
| 1806 90 90 | — Other | 12+ MOB MAX 27 + AD S/Z | 6+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 1 |
| 1901 | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included: | | | | | |
| 1901 10 00 | — Preparations for infant use, put up for retail sale | 0+ MOB | 0+ MOB | 0+ MOB | 0+ MOB | 0 |
| 1901 20 | — Mixes and doughs for the preparation of bakers' wares of heading No 1905 | 0+ MOB | 0+ MOB | 0+ MOB | 0+ MOB | 0 |
| 1901 90 | — Other: | | | | | |
| | — Malt extract: | | | | | |
| 1901 90 11 | — With a dry extract content of 90% or more by weight | 8+ MOB | 4+ MOB | 0+ MOB | 0+ MOB | 1 |
| 1901 90 19 | — Other | 8+ MOB | 4+ MOB | 0+ MOB | 0+ MOB | 1 |

| CN code | Description | Rate of duty | | | | |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------|----------------|-------|-------------------------------|
| | | basic | entry into force | after one year | final | applicable after . . . years* |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1901 90 90 | — Other: — Preparations based on flour of leguminous vegetables in the form of sun-dried discs or dough, known as 'papad' | 0 | 0 | 0 | 0 | 0 |
| 1902 | — Other Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: — Uncooked pasta, not stuffed or otherwise prepared: | 0+MOB | 0+MOB | 0+MOB | 0+MOB | 0 |
| 1902 11 | — Containing eggs | 12+MOB | 6+MOB | 0+MOB | 0+MOB | 1 |
| 1902 19 | — Other | 12+MOB | 6+MOB | 0+MOB | 0+MOB | 1 |
| 1902 20 | — Stuffed pasta, whether or not cooked or otherwise prepared: | | | | | |
| 1902 20 91 to 99 | — Other | 13+MOB | 7,5+MOB | 0+MOB | 0+MOB | 1 |
| 1902 30 | — Other pasta | 10+MOB | 5+MOB | 0+MOB | 0+MOB | 1 |
| 1902 40 | — Couscous | | | | | |
| 1902 40 10 | — Unprepared | 12+MOB | 6+MOB | 0+MOB | 0+MOB | 1 |
| 1902 40 90 | — Other | 10+MOB | 5+MOB | 0+MOB | 0+MOB | 1 |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms: — Tapioca and sago substitutes from potato or other starches | 10+MOB | 5+MOB | 0+MOB | 0+MOB | 1 |
| | — Other | 2+MOB | 0+MOB | 0+MOB | 0+MOB | 0 |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereals products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared: | | | | | |
| 1904 10 | — Prepared foods obtained by the swelling or roasting of cereals or cereals products | 0+MOB | 0+MOB | 0+MOB | 0+MOB | 0 |
| 1904 90 | — Other: — Rice | 3+MOB | 0+MOB | 0+MOB | 0+MOB | 0 |
| | — Other | 2+MOB | 0+MOB | 0+MOB | 0+MOB | 0 |
| 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, | | | | | |

| CN code | Description | Rate of duty | | | | |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|----------------------------|----------------------------|-------------------------------|
| | | basic | entry into force | after one year | final | applicable after . . . years* |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: | | | | | |
| 1905 10 | — Crispbread | 0+MOB MAX 24 +AD S/Z | 0+MOB MAX 24 +AD S/Z | 0+MOB MAX 24 +AD S/Z | 0+MOB MAX 24 +AD S/Z | 0 |
| 1905 20 | — Gingerbread and the like | 0+MOB | 0+MOB | 0+MOB | 0+MOB | 0 |
| ex 1905 30 | — Sweet biscuits; waffles and wafers: | | | | | |
| 1905 30 11 to 59 and 99 | — Other: | 13+MOB MAX 35 +AD S/Z | 6,5+MOB MAX 35 +AD S/Z | 0+MOB MAX 35 +AD S/Z | 0+MOB MAX 35 +AD S/Z | 1 |
| | — Waffles and wafers: | | | | | |
| 1905 30 91 | — Salted, whether or not filled | 13+MOB MAX 30 +AD F/M | 6,5+MOB MAX 30 +AD F/M | 0+MOB MAX 30 +AD F/M | 0+MOB MAX 30 +AD F/M | 1 |
| 1905 40 | — Rusks, toasted bread and similar toasted products | 4+MOB | 2+MOB | 0+MOB | 0+MOB | 1 |
| 1905 90 | — Other: | | | | | |
| 1905 90 10 | — Matzos | 0+MOB MAX 20 +AD F/M | 0+MOB MAX 20 +AD F/M | 0+MOB MAX 20 +AD F/M | 0+MOB MAX 20 +AD F/M | 0 |
| 1905 90 20 | — Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | 0+MOB | 0+MOB | 0+MOB | 0+MOB | 0 |
| | — Other: | | | | | |
| 1905 90 30 | — Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugar and not more than 5% of fat | 4+MOB | 0+MOB | 0+MOB | 0+MOB | 0 |
| 1905 90 40 | — Waffles and wafers with a water content exceeding 10% by weight | 13+MOB MAX 30 +AD F/M | 6,5+MOB MAX 30 +AD F/M | 0+MOB MAX 30 +AD F/M | 0+MOB MAX 30 +AD F/M | 1 |
| 1905 90 45 and 55 | — Biscuits; extruded or expanded products, savoury or salted | 13+MOB MAX 30 +AD F/M | 6,5+MOB MAX 30 +AD F/M | 0+MOB MAX 30 +AD F/M | 0+MOB MAX 30 +AD F/M | 1 |
| | — Other: | | | | | |

| CN code | Description | Rate of duty | | | | |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|----------------------------|----------------------------|-------------------------------|
| | | basic | entry into force | after one year | final | applicable after . . . years* |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1905 90 60 | — With added sweetening matter | 13+MOB MAX 35 +AD S/Z | 6,5+MOB MAX 35 +AD S/Z | 0+MOB MAX 35 +AD S/Z | 0+MOB MAX 35 +AD S/Z | 1 |
| 1905 90 90 | — Other | 13+MOB MAX 30 +AD F/M | 6,5+MOB MAX 30 +AD F/M | 0+MOB MAX 30 +AD F/M | 0+MOB MAX 30 +AD F/M | 1 |
| 2101 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: | | | | | |
| 2101 10 | — Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: | | | | | |
| | — Preparations: | | | | | |
| 2101 10 99 | — Other | 13+MOB | 6,5+MOB | 0+MOB | 0+MOB | 1 |
| 2101 20 | — Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: | | | | | |
| 2101 20 10 | — Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5% milkfat, 2,5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch: | | | | | |
| | — Preparations with a basis of tea or maté | 0 | 0 | 0 | 0 | 0 |
| | — Other | 6 | 4,4 | 4,4 | 4,4 | 0 |
| 2101 20 90 | — Other | 13+MOB | 6,5+MOB | 0+MOB | 0+MOB | 1 |
| 2101 30 | — Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: | | | | | |
| | — Roasted chicory and other roasted coffee substitutes: | | | | | |
| 2101 30 11 | — Roasted chicory | 18 | 12,9 | 7,7 | 7,7 | 1 |
| 2101 30 19 | — Other | 2+MOB | 0+MOB | 0+MOB | 0+MOB | 0 |
| | — Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: | | | | | |

| CN code | Description | Rate of duty | | | | |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------|----------------|--------|-------------------------------|
| | | basic | entry into force | after one year | final | applicable after . . . years* |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 2101 30 91 | — Of roasted chicory | 22 | 15,3 | 8,6 | 8,6 | 1 |
| 2101 30 99 | — Other | 2+ MOB | 0+ MOB | 0+ MOB | 0+ MOB | 0 |
| 2102 | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders: | | | | | |
| 2102 10 | — Active yeasts: | | | | | |
| 2102 10 10 | — Culture yeast | 8 | 7,4 | 7,4 | 7,4 | 0 |
| 2102 10 31 to 39 | — Bakers' yeast | 4+ MOB | 2+ MOB | 0+ MOB | 0+ MOB | 1 |
| 2102 10 90 | — Other | 10 | 8,8 | 8,8 | 8,8 | 0 |
| 2102 20 | — Inactive yeasts; other single-cell micro-organisms, dead: | | | | | |
| 2102 20 11 | — Inactive yeasts: — In tablet, cube or similar form, or in immediate packing of a net content not exceeding 1 kg | 6 | 3 | 3 | 3 | 0 |
| 2102 30 00 | — Prepared baking powders | 3 | 3 | 3 | 3 | 0 |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: | | | | | |
| 2103 10 | — Soya sauce: | | | | | |
| | — With a vegetable oil basis | 12 | 8,2 | 4,4 | 4,4 | 1 |
| | — Other | 5 | 4,4 | 4,4 | 4,4 | 0 |
| 2103 20 | — Tomato ketchup and other tomato sauces: | | | | | |
| | — Sauces with a basis of tomato purée | 6 | 6 | 6 | 6 | 0 |
| | — Other | 16 | 11,5 | 7 | 7 | 1 |
| 2103 30 | — Mustard flour and meal and prepared mustard: | | | | | |
| 2103 30 90 | — Prepared mustard | 7 | 6,5 | 6,5 | 6,5 | 0 |
| 2103 90 | — Other: | | | | | |
| 2103 90 90 | — Other: | | | | | |
| | — Containing tomato: | | | | | |
| | — With tomato ketchup | 7 | 5,9 | 5,9 | 5,9 | 0 |
| | — Other | 12 | 9 | 5,9 | 5,9 | 1 |
| | — Other: | | | | | |
| | — With a vegetable oil basis | 12 | 9 | 5,9 | 5,9 | 1 |
| | — Other | 5 | 5 | 5 | 5 | 0 |
| 2104 | Soups and broths and preparations therefor; homogenized composite food preparations: | | | | | |

| CN code | Description | Rate of duty | | | | |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------|--------------------------------------------|--------------------------------------------|-------------------------------|
| | | basic | entry into force | after one year | final | applicable after . . . years* |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 2104 10 | — Soups and broths and preparations therefor: | | | | | |
| | — Containing tomato | 11 | 9 | 7 | 7 | 1 |
| | — Other | 11 | 9 | 7 | 7 | 1 |
| 2104 20 00 | — Homogenized composite food preparations | 17 | 12,8 | 8,6 | 8,6 | 1 |
| 2105 | Ice cream and other edible ice, whether or not containing cocoa | 12+ MOB MAX 27 + AD S/Z | 6+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 0+ MOB MAX 27 + AD S/Z | 1 |
| 2106 | Food preparations not elsewhere specified or included: | | | | | |
| 2106 10 | — Protein concentrates and textured protein substances: | | | | | |
| 2106 10 10 | — Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5% milkfat, 2,5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch | 20 | 14,1 | 8,2 | 8,2 | 1 |
| 2106 10 90 | — Other | 13+ MOB | 6,5+ MOB | 0+ MOB | 0+ MOB | 1 |
| 2106 90 | — Other: | | | | | |
| 2106 90 10 | — Cheese fondues | 13+ MOB MAX ECU 35/ 100 kg/ net | 6,5+ MOB MAX ECU 30/ 100 kg/ net | 0+ MOB MAX ECU 25/ 100 kg/ net | 0+ MOB MAX ECU 25/ 100 kg/ net | 1 |
| | — Other: | | | | | |
| 2106 90 91 | — Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5% milkfat, 2,5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch: | | | | | |
| ex 2106 90 91 | — Hydrolysates of proteins; autolysates of yeast | 20 | 14,8 | 9,6 | 4,4 | 2 |
| ex 2106 90 91 | — Other | 20 | 14,8 | 9,6 | 4,4 | 2 |
| 2106 90 99 | — Other: | 13+ MOB | 6,5+ MOB | 0+ MOB | 0+ MOB | 1 |
| 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 2209: | | | | | |

| CN code | Description | Rate of duty | | | | |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------------|----------------------------|-------------------------------|
| | | basic | entry into force | after one year | final | applicable after . . . years* |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 2202 10 | —Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | 6 | 3 | 0 | 0 | 1 |
| 2202 90 | —Other | | | | | |
| 2202 90 10 | — Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404: | | | | | |
| ex 2202 90 10 | — Containing sugar (sucrose or invert sugar) | 6 | 4,4 | 4,3 | 4,4 | 0 |
| 2202 90 91 to 99 | — Other | 8 + MOB | 4 + MOB | 0 + MOB | 0 + MOB | 1 |
| 2203 | Beer made from malt | 14 | 10 | 7 | 7 | 1 |
| 2205 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances: | | | | | |
| 2205 10 | — In containers holding 2 litres or less: | | | | | |
| 2205 10 10 | — Of an actual alcoholic strength by volume of 18% volume or less | ECU 17/hl | ECU 13,6/hl | ECU 10,2/hl | 0 | 4 |
| 2205 10 90 | — Of an actual alcoholic strength by volume exceeding 18% volume | ECU 1,4/% vol/hl + ECU 10/hl | ECU 1,1/% vol/hl + ECU 8/hl | ECU 0,8/% vol/hl + ECU 6/hl | 0 | 4 |
| 2205 90 | — Other | | | | | |
| 2205 90 10 | — Of an actual alcoholic strength by volume of 18% volume or less | ECU 14/hl | ECU 11,2/hl | ECU 8,4/hl | 0 | 4 |
| 2205 90 90 | — Of an actual alcoholic strength by volume exceeding 18% volume | ECU 1,4% vol/hl | ECU 1,1% vol/hl | ECU 0,8% vol/hl | 0 | 4 |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages: | | | | | |
| 2208 10 | — Compound alcoholic preparations of a kind used, for the manufacture of beverages: | 27 MIN ECU 1,6% vol/hl | 23 MIN ECU 1,4% vol/hl | 19 MIN ECU 1,1% vol/hl | 19 MIN ECU 1,1% vol/hl | 1 |
| 2208 20 | — Spirits obtained by distilling grape wine or grape marc: | | | | | |
| 2208 20 11 and 19 | — In containers holding 2 litres or less | ECU 1,6% vol/hl + ECU 10/hl | ECU 1,4% vol/hl + ECU 9/hl | ECU 1,1% vol/hl + ECU 7/hl | ECU 1,1% vol/hl + ECU 7/hl | 1 |

| CN code | Description | Rate of duty | | | | |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | | basic | entry into force | after one year | final | applicable after . . . years* |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 2208 20 91 and 99 | — In containers holding more than 2 litres | ECU 1,6/% vol/hl | ECU 1,4/% vol/hl | ECU 1,1/% vol/hl | ECU 1,1/% vol/hl | 1 |
| 2208 30 | — Whiskies: | | | | | |
| | — Bourbon whiskey, in containers holding: | | | | | |
| 2208 30 11 | — 2 litres or less ¹ | ECU 0,2/% vol/hl + ECU 1,5/hl | ECU 0,2/% vol/hl + ECU 1,3/hl | ECU 0,1/% vol/hl + ECU 1/hl | ECU 0,1/% vol/hl + ECU 1/hl | 1 |
| 2208 30 19 | — More than 2 litres | ECU 0,2/% vol/hl | ECU 0,2/% vol/hl | ECU 0,1/% vol/hl | ECU 0,1/% vol/hl | 1 |
| | — other, in containers holding: | | | | | |
| 2208 30 91 | — 2 litres or less | ECU 0,4/% vol/hl + ECU 3/hl | ECU 0,3/% vol/hl + ECU 2,6/hl | ECU 0,3/% vol/hl + ECU 2,1/hl | ECU 0,3/% vol/hl + ECU 2,1/hl | 1 |
| 2208 30 99 | — More than 2 litres | ECU 0,4/% vol/hl + ECU 3/hl | ECU 0,3/% vol/hl + ECU 2,6/hl | ECU 0,3/% vol/hl + ECU 2,1/hl | ECU 0,3/% vol/hl + ECU 2,1/hl | 1 |
| 2208 40 | — Rum and taffa: | | | | | |
| 2208 40 10 | — In containers holding 2 litres or less | ECU 1/% vol/hl + ECU 5/hl | ECU 0,9/% vol/hl + ECU 4,3/hl | ECU 0,7/% vol/hl + ECU 3,5/hl | ECU 0,7/% vol/hl + ECU 3,5/hl | 1 |
| 2208 40 90 | — In containers holding more than 2 litres | ECU 1/% vol/hl | ECU 0,9/% vol/hl | ECU 0,7/% vol/hl | ECU 0,7/% vol/hl | 1 |
| 2208 50 | — Gin and Geneva: | | | | | |
| | — Gin, in containers holding: | | | | | |
| 2208 50 11 | — 2 litres or less | ECU 1/% vol/hl + ECU 5/hl | ECU 0,9/% vol/hl + ECU 4,3/hl | ECU 0,7/% vol/hl + ECU 3,5/hl | ECU 0,7/% vol/hl + ECU 3,5/hl | 1 |
| 2208 50 19 | — More than 2 litres | ECU 1/% vol/hl | ECU 0,9/% vol/hl | ECU 0,7/% vol/hl | ECU 0,7/% vol/hl | 1 |
| | — Geneva, in containers holding: | | | | | |
| 2208 50 91 | — 2 litres or less | ECU 1,6/% vol/hl + ECU 10/hl | ECU 1,4/% vol/hl + ECU 9/hl | ECU 1,1/% vol/hl + ECU 7/hl | ECU 1,1/% vol/hl + ECU 7/hl | 1 |
| 2208 50 99 | — More than 2 litres | ECU 1,6/% vol/hl + ECU 10/hl | ECU 1,4/% vol/hl + ECU 9/hl | ECU 1,1/% vol/hl + ECU 7/hl | ECU 1,1/% vol/hl + ECU 7/hl | 1 |
| 2208 90 | — Other | | | | | |
| | — Arrack, in containers holding: | | | | | |
| 2208 90 11 | — 2 litres or less | ECU 1/% vol/hl + ECU 5/hl | ECU 0,9/% vol/hl + ECU 4,3/hl | ECU 0,7/% vol/hl + ECU 3,5/hl | ECU 0,7/% vol/hl + ECU 3,5/hl | 1 |
| 2208 90 19 | — More than 2 litres | ECU 1/% vol/hl | ECU 0,9/% vol/hl | ECU 0,7/% vol/hl | ECU 0,7/% vol/hl | 1 |
| | — Vodka of an alcoholic strength by volume of 45,4% volume or less and plum, pear or cherry spirit (excluding liqueurs), in containers holding: | | | | | |
| | — 2 litres or less: | | | | | |
| 2208 90 31 | — Vodka | ECU 1,3/% vol/hl + ECU 5/hl | ECU 1,1/% vol/hl + ECU 4,3/hl | ECU 0,9/% vol/hl + ECU 3,5/hl | ECU 0,9/% vol/hl + ECU 3,5/hl | 1 |

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

| CN code | Description | Rate of duty | | | | |
|---------------|----------------------------------------------------------------------------------------------------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | | basic | entry into force | after one year | final | applicable after . . . years* |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 2208 90 33 | — Plum, pear or cherry spirit (excluding liqueurs) | ECU 1,3/% vol/hl + ECU 5/hl | ECU 1,1/% vol/hl + ECU 4,3/hl | ECU 0,9/% vol/hl + ECU 3,5/hl | ECU 0,9/% vol/hl + ECU 3,5/hl | 1 |
| 2208 90 39 | — More than 2 litres | ECU 1,3/% vol/hl | ECU 1,1/% vol/hl | ECU 0,9/% vol/hl | ECU 0,9/% vol/hl | 1 |
| | — Other spirits, liqueurs and other spirituous beverages, in containers holding: | | | | | |
| | — 2 litres or less: | | | | | |
| | — Spirits (excluding liqueurs): | | | | | |
| 2208 90 51 | — Distilled from fruit | ECU 1,6/% vol/hl + ECU 10/hl | ECU 1,4/% vol/hl + ECU 9/hl | ECU 1,1/% vol/hl + ECU 7/hl | ECU 1,1/% vol/hl + ECU 7/hl | 1 |
| 2208 90 53 | — Other | ECU 1,6/% vol/hl + ECU 10/hl | ECU 1,4/% vol/hl + ECU 9/hl | ECU 1,1/% vol/hl + ECU 7/hl | ECU 1,1/% vol/hl + ECU 7/hl | 1 |
| | — Other spirituous beverages in containers holding: | | | | | |
| | — 2 litres or less: | | | | | |
| ex 2208 90 55 | — Liqueurs: | | | | | |
| | — Containing eggs or egg yolks and/or sugar (sucrose or invert sugar) | ECU 1,6/% vol/hl + ECU 10/hl | ECU 1,4/% vol/hl + ECU 9/hl | ECU 1,1/% vol/hl + ECU 7/hl | ECU 1,1/% vol/hl + ECU 7/hl | 1 |
| ex 2208 90 59 | — Other spirituous beverages: | | | | | |
| | — Containing eggs or egg yolks and/or sugar (sucrose or invert sugar) | ECU 1,6/% vol/hl + ECU 10/hl | ECU 1,4/% vol/hl + ECU 9/hl | ECU 1,1/% vol/hl + ECU 7/hl | ECU 1,1/% vol/hl + ECU 7/hl | 1 |
| | — More than 2 litres: | | | | | |
| | — Spirits (excluding liqueurs): | | | | | |
| 2208 90 71 | — Distilled from fruit | ECU 1,6/% vol/hl | ECU 1,4/% vol/hl | ECU 1,1/% vol/hl | ECU 1,1/% vol/hl | 1 |
| 2208 90 73 | — Other | ECU 1,6/% vol/hl | ECU 1,4/% vol/hl | ECU 1,1/% vol/hl | ECU 1,1/% vol/hl | 1 |
| ex 2208 90 79 | — Liqueurs and other spirituous beverages | ECU 1,6/% vol/hl | ECU 1,4/% vol/hl | ECU 1,1/% vol/hl | ECU 1,1/% vol/hl | 1 |
| | — Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume, in containers holding: | | | | | |
| 2208 90 91 | — 2 litres or less | | | | | |
| ex 2208 90 91 | — Other | ECU 1,6/% vol/hl + ECU 10/hl | ECU 1,4/% vol/hl + ECU 9/hl | ECU 1,1/% vol/hl + ECU 7/hl | ECU 1,1/% vol/hl + ECU 7/hl | 1 |
| ex 2208 90 99 | — Other: | | | | | |
| ex 2208 90 99 | — Other | ECU 1,6/% vol/hl | ECU 1,4/% vol/hl | ECU 1,1/% vol/hl | ECU 1,1/% vol/hl | 1 |

Table 2: Processed agricultural products

| CN code | Description | Rate of duty | | | | Remarks |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----|-----|---------|
| | | 1.1.1992 | 31.12.1994 | | | Years |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 0403 10 | — Yogurt: | | | | | |
| 0403 10 51 to 99 | — Flavoured or containing added fruit or cocoa | 10 | 10 | | | 2 |
| 0403 90 | — Other: | | | | | |
| 0403 90 71 to 99 | — Flavoured or containing added fruit or cocoa | 30 | 30 | | | 3 |
| 1517 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils of their fractions of heading No 1516: | | | | | |
| 1517 10 | — Margarine, excluding liquid margarine: | | | | | |
| 1517 10 10 | — Containing more than 10% but not more than 15% by weight of milkfats | 20 | 20 | | | 2 |
| 1517 90 | — Other: | | | | | |
| 1517 90 10 | — Containing more than 10% but not more than 15% by weight of milkfats | 20 | 20 | | | 2 |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa: | | | | | |
| 1704 10 | — Chewing gum, whether or not sugar coated: | | | | | |
| 1704 10 11 and 19 | — Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose) | 25 | 25 | | | 1 |
| 1704 10 91 and 99 | — Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose) | 25 | 25 | | | 1 |
| 1704 90 10 | — Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances | 25 | 25 | | | 1 |
| 1704 90 30 | — White chocolate | 25 | 25 | | | 1 |
| 1704 90 51 to 99 | — Other | 25 | 25 | | | 3 |
| 1803 | Cocoa paste, whether or not defatted | 6 | 6 | | | 2 |
| 1804 00 00 | Cocoa butter, fat and oil | 1,5 | 1,5 | | | 2 |
| 1805 00 00 | Cocoa powder, not containing added sugar or other sweetening matter | 10 | 10 | | | 2 |

| CN code | Description | Rate of duty | | | | Remarks |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----|-----|---------|
| | | 1.1.1992 | 31.12.1994 | | | Years |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1806 | Chocolate and other food preparations containing cocoa: | | | | | |
| 1806 10 | — Cocoa powder, containing added sugar or other sweetening matter | | | | | |
| 1806 10 10 | — Containing no sucrose or containing less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose | | | | | |
| | — Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose | 15 | 15 | | | 3 |
| | — Not otherwise sweetened than by the addition of sucrose | | | | | |
| | — Other | | | | | |
| | — Other: | | | | | |
| | — Not otherwise sweetened than by the addition of sucrose | | | | | |
| | — Other | | | | | |
| 1806 10 30 | — Containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose: | | | | | |
| | — Not otherwise sweetened than by the addition of sucrose | | | | | |
| | — Other | 15 | 15 | | | 3 |
| 1806 10 90 | — Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose: | | | | | |
| | — Not otherwise sweetened than by the addition of sucrose | | | | | |
| | — Other | | | | | |

| CN code | Description | Rate of duty | | | | Remarks |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----|-----|---------|
| | | 1.1.1992 | 31.12.1994 | | | Years |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1806 20 | — Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: | } | } | | | } |
| 1806 20 10 | — Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milk fat | | | | | |
| 1806 20 30 | — Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milk fat | | | | | |
| | — Other: | | | | | |
| 1806 20 50 | — Containing 18% or more by weight of cocoa butter | | | | | |
| 1806 20 70 | — Chocolate-milk-crumbs | | | | | |
| 1806 20 90 | — Other | | | | | |
| | — Other, in blocks, slabs or bars: | | | | | |
| 1806 31 | — Filled | | | | | |
| 1806 32 | — Not filled | | | | | |
| 1806 90 | — Other: | | | | | |
| 1806 90 11 to 39 | — Chocolate and chocolate products | | | | | |
| 1806 90 50 | — Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa | | | | | |
| 1806 90 60 | — Spreads containing cocoa: | | | | | |
| | — In immediate packings of a net capacity of 1 kg or less | | | | | |
| | — Other | | | | | |
| 1806 90 70 | — Preparations containing cocoa for making beverages: | | | | | |
| 1806 90 90 | — Other: | | | | | |
| 1901 | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not | | | | | |

| CN code | Description | Rate of duty | | | | Remarks |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----|-----|---------|
| | | 1.1.1992 | 31.12.1994 | | | Years |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1901 (contd) | elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included: | | | | | |
| 1901 10 00 | — Preparations for infant use, put up for retail sale | 11 | 11 | | | 1 |
| 1901 20 | — Mixes and doughs for the preparation of bakers' wares of heading No 1905 | 11 | 11 | | | 1 |
| 1901 90 | — Other: | | | | | |
| | — Malt extract: | | | | | |
| 1901 90 11 | — With a dry extract content of 90% or more by weight | 9,8 | 9,8 | | | 3 |
| 1901 90 19 | — Other | 9,8 | 9,8 | | | 3 |
| 1901 90 90 | — Other: | | | | | |
| | — Preparations based on flour of leguminous vegetables in the form of sun-dried discs or dough, known as 'papad' | | | | | |
| | — Other | 9,8 | 9,8 | | | 3 |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: | | | | | |
| | — Uncooked pasta, not stuffed or otherwise prepared: | | | | | |
| 1902 11 | — Containing eggs | 12 | 12 | | | 2 |
| 1902 19 | — Other | 12 | 12 | | | 2 |
| 1902 20 | — Stuffed pasta, whether or not cooked or otherwise prepared: | | | | | |
| 1902 20 91 to 99 | — Other | 13 12 | 13 12 | | | 1 1 |
| 1902 30 | — Other pasta | 10 | 10 | | | 1 |
| 1902 40 | — Couscous: | | | | | |
| 1902 40 10 | — Unprepared | 11 | 11 | | | 1 |
| 1902 40 90 | — Other | 11 | 11 | | | 1 |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms: | | | | | |

| CN code | Description | Rate of duty | | | | Remarks |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----|-----|---------|
| | | 1.1.1992 | 31.12.1994 | | | Years |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | — Tapioca and sago substitutes from potato or other starches | 4 | 4 | | | 1 |
| 1904 | — Other Prepared foods obtained by the swelling or roasting of cereals or cereals products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared: | | | | | |
| 1904 10 | — Prepared foods obtained by the swelling or roasting of cereals or cereals products | 9 | 9 | | | 1 |
| 1904 90 | — Other: | | | | | |
| 1904 90 10 | — Rice | 0 | 0 | | | 0 |
| 1904 90 90 | — Other | 9 | 9 | | | 1 |
| 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: | | | | | |
| 1905 10 | — Crispbread | 9 | 9 | | | 2 |
| 1905 20 | — Gingerbread and the like | 10 | 10 | | | 2 |
| ex 1905 30 | — Sweet biscuits; waffles and wafers: | | | | | |
| 1905 30 11 to 59 and 99 | — Other: | 10 | 10 | | | 3 |
| | — Waffles and wafers: | | | | | |
| 1905 30 91 | — Salted, whether or not filled | 10 | 10 | | | 1 |
| 1905 40 | — Rusks, toasted bread and similar toasted products | | | | | |
| 1905 90 | — Other: | | | | | |
| 1905 90 10 | — Matzos | 10 | 10 | | 1 | |
| 1905 90 20 | — Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | | | | | |
| | — Other: | | | | | |

| CN code | Description | Rate of duty | | | | Remarks |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----|-----|---------|
| | | 1.1.1992 | 31.12.1994 | | | Years |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1905 90 30 | — Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugar and not more than 5% of fat | 10 | 10 | | | 1 |
| 1905 90 40 | — Waffles and wafers with a water content exceeding 10% by weight | | | | | |
| 1905 90 50 | — Biscuits; extruded or expanded products, savoury or salted | | | | | |
| 1905 90 60 | — Other: — With added sweetening matter | | | | | |
| 1905 90 90 | — Other | 5 | 5 | | | 1 |
| 2101 10 99 | — Other | | | | | |
| 2101 20 | — Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: | 5 | 5 | | | 1 |
| 2101 20 10 | — Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5% milkfat, 2,5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch: | | | | | |
| | — Preparations with a basis of tea or maté | | | | | |
| | — Other | | | | | |
| 2101 20 90 | — Other | 5 | 5 | | | 1 |
| 2101 30 | — Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: | 16 | 16 | | | 3 |
| | — Roasted chicory and other roasted coffee substitutes: | | | | | |
| 2101 30 11 | — Roasted chicory | | | | | |
| 2101 30 19 | — Other | 16 | 16 | | | 3 |
| | — Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: | | | | | |

| CN code | Description | Rate of duty | | | | Remarks |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----|-----|---------|
| | | 1.1.1992 | 31.12.1994 | | | Years |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 2101 30 91 | — Of roasted chicory | 16 | 16 | | | 3 |
| 2101 30 99 | — Other | 16 | 16 | | | 3 |
| 2102 | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders: | | | | | |
| 2102 10 | — Active yeasts: | | | | | |
| 2102 10 10 | — Culture yeasts: | 10 | 10 | | | 3 |
| 2102 10 31 to 39 | — Bakers' yeast | 8 | 8 | | | 3 |
| 2102 10 90 | — Other | 8 | 8 | | | 3 |
| 2102 20 | — Inactive yeasts; other single-cell micro-organisms, dead: | | | | | |
| | — Inactive yeasts: | | | | | |
| 2102 20 11 | — In tablet, cube or similar form, or in immediate packing of a net content not exceeding 1 kg | 8 | 8 | | | 1 |
| 2102 30 00 | — Prepared baking powders | 9 | 9 | | | 1 |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: | | | | | |
| 2103 10 | — Soya sauce: | | | | | |
| | — With a vegetable oil basis | | | | | |
| | — Other | 0 | 0 | | | 0 |
| 2103 20 | — Tomato ketchup and other tomato sauces: | | | | | |
| | — Sauces with a basis of tomato purée | } 10 | } 10 | | | } 3 |
| | — Other | | | | | |
| 2103 30 | — Mustard flour and meal and prepared mustard: | | | | | |
| 2103 30 90 | — Prepared mustard | 9 | 9 | | | 1 |
| 2103 90 | Other: | | | | | |
| 2103 90 90 | — Other: | | | | | |
| | — Containing tomato: | | | | | |
| | — With a vegetable oil basis | } 10 | } 10 | | | } 1 |
| | — Other | | | | | |
| | — Other: | | | | | |
| | — With a vegetable oil basis | | | | | |
| | — Other | | | | | |

| CN code | Description | Rate of duty | | | | Remarks |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----|-----|---------|
| | | 1.1.1992 | 31.12.1994 | | | Years |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 2104 | Soups and broths and preparations therefor; homogenized composite food preparations | | | | | |
| 2104 10 | — Soups and broths and preparations therefor: | | | | | |
| | — Containing tomato | } 7 | } 7 | | | } 1 |
| | — Other | | | | | |
| 2104 20 00 | — Homogenized composite food preparations | 10 | 10 | | | 1 |
| 2105 | Ice cream and other edible ice, whether or not containing cocoa | 6 | 6 | | | 3 |
| 2106 | Food preparations not elsewhere specified or included: | | | | | |
| 2106 10 | Protein concentrates and textured protein substances: | | | | | |
| 2106 10 10 | — Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5% milkfat, 2,5% milk protein, 5% sucrose or isoglucose, 5% glucose or starch | 8,8 | 8,8 | | | 1 |
| 2106 10 90 | — Other | 8,8 | 8,8 | | | 1 |
| 2106 90 | — Other: | | | | | |
| 2106 90 10 | — Cheese fondues | 8,2 | 8,2 | | | 1 |
| | — Other: | | | | | |
| 2106 90 91 | — Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5% milkfat, 2,5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch: | | | | | |
| ex 2106 90 91 | — Hydrolysates of proteins; autolysates of yeast | 8,2 | 8,2 | | | 1 |
| ex 2106 90 91 | — Other | 8,2 | 8,2 | | | 1 |
| 2106 90 99 | — Food preparations consisting of natural honey enriched with royal jelly | } 8,2 | } 8,2 | | | } 1 |
| | — Other | | | | | |
| 2106 90 99 | — Other | | | | | |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2209: | | | | | |

| CN code | Description | Rate of duty | | | | Remarks |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|---------|
| | | 1.1.1992 | 31.12.1994 | | | Years |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 2202 10 | — Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | 11 | 11 | | | 1 |
| 2202 90 | — Other: | | | | | |
| 2202 90 10 | — Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404: | | | | | |
| ex 2202 90 10 | — Containing sugar (sucrose or invert sugar) | 11 | 11 | | | 1 |
| 2202 90 91 to 99 | — Other: | 11 | 11 | | | 1 |
| 2203 | Beer made from malt | 24 | 24 | | | 1 |
| 2205 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances: | | | | | |
| 2205 10 | — In containers holding 2 litres or less: | | | | | |
| 2205 10 10 | — Of an actual alcoholic strength by volume of 18% volume or less | } 20 | } 20 | | | } 2 |
| 2205 10 90 | — Of an actual alcoholic strength by volume exceeding 18% volume | | | | | |
| 2205 90 | — Other | | | | | |
| 2205 90 10 | — Of an actual alcoholic strength by volume of 18% volume or less | } 20 | } 20 | | | } 2 |
| 2205 90 90 | — Of an actual alcoholic strength by volume exceeding 18% volume | | | | | |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages: | | | | | |
| 2208 10 | — Compound alcoholic preparations of a kind used for the manufacture of beverages: | 27 MIN ECU 1,6% vol/hl | 23 MIN ECU 1,4% vol/hl | 19 MIN ECU 1,1% vol/hl | 19 MIN ECU 1,1% vol/hl | |
| 2208 20 | — Spirits obtained by distilling grape wine or grape marc: | | | | | |

| CN code | Description | Rate of duty | | | | Remarks |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----|-----|---------|
| | | 1.1.1992 | 31.12.1994 | | | Years |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 2208 20 10 | — In containers holding 2 litres or less | 25 | 25 | | | 1 |
| 2208 20 90 | — In containers holding more than 2 litres | 25 | 25 | | | 1 |
| 2208 30 | — Whiskies: | | | | | |
| | — Bourbon whiskey, in containers holding: | } 15 | } 15 | | | } 1 |
| 2208 30 11 | — 2 litres or less ¹ | | | | | |
| 2208 30 19 | — More than 2 litres | } 15 | } 15 | | | } 1 |
| | Other, in containers holding: | | | | | |
| 2208 30 91 | 2 litres or less | | | | | |
| 2208 30 99 | — More than 2 litres | | | | | |
| 2208 40 | — Rum and taffia: | | | | | |
| 2208 40 10 | — In containers holding 2 litres or less | | | | | |
| 2208 40 90 | — In containers holding more than 2 litres | | | | | |
| 2208 50 | — Gin and Geneva: | | | | | |
| | — Gin, in containers holding: | | | | | |
| 2208 50 11 | — 2 litres or less | | | | | |
| 2208 50 19 | — More than 2 litres | | | | | |
| | — Geneva, in containers holding: | } 15 | } 15 | | | } 1 |
| 2208 50 91 | — 2 litres or less | | | | | |
| 2208 50 99 | — More than 2 litres | | | | | |
| 2208 90 | — Other: | | | | | |
| | — Arrack, in containers holding: | | | | | |
| 2208 90 11 | — 2 litres or less | | | | | |
| 2208 90 19 | — More than 2 litres | | | | | |
| | — Vodka of an alcoholic strength by volume of 45,4% volume or less and plum, pear or cherry spirit (excluding liqueurs), in containers holding: | | | | | |
| | — 2 litres or less: | | | | | |
| 2208 90 31 | — Vodka | | | | | |
| 2208 90 33 | — Plum, pear or cherry spirit (excluding liqueurs) | | | | | |
| 2208 90 39 | — More than 2 litres | | | | | |
| | — Other spirits, liqueurs and other spirituous beverages, in containers holding: | | | | | |
| | — 2 litres or less: | | | | | |

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

| CN code | Description | Rate of duty | | | | Remarks |
|---------------|----------------------------------------------------------------------------------------------------------------|--------------|------------|-----|-----|---------|
| | | 1.1.1992 | 31.12.1994 | | | Years |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | — Spirits (excluding liqueurs): | | | | | |
| 2208 90 51 | — Distilled from fruit | | | | | |
| 2208 90 53 | — Other | | | | | |
| | — Other spirituous beverages in containers holding: | | | | | |
| | — 2 litres or less: | | | | | |
| ex 2208 90 55 | — Liqueurs: | | | | | |
| | — Containing eggs or egg yolks and/or sugar (sucrose or invert sugar) | | | | | |
| ex 2208 90 59 | — Other spirituous beverages: | 15 | 15 | | | 1 |
| | — Containing eggs or egg yolks and/or sugar (sucrose or invert sugar) | | | | | |
| | — More than 2 litres: | | | | | |
| | — Spirits (excluding liqueurs): | | | | | |
| 2208 90 71 | — Distilled from fruit | | | | | |
| 2208 90 73 | — Other | | | | | |
| ex 2208 90 79 | — Liqueurs and other spirituous beverages | | | | | |
| | — Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume, in containers holding: | | | | | |
| 2208 90 91 | — 2 litres or less | 25 | 25 | | | 1 |

PROTOCOL 4

concerning the definition of the concept of 'originating products' and methods of administrative co-operation

TITLE I

Definition of the Concept of 'Originating Products'

ARTICLE 1

Origin criteria

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

1. products originating in the Community:
 - (a) products wholly obtained in the Community within the meaning of Article 4 of this Protocol;
 - (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 5 of this Protocol;
2. products originating in the Czech Republic:
 - (a) products wholly obtained in the Czech Republic within the meaning of Article 4 of this Protocol;
 - (b) products obtained in the Czech Republic incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Czech Republic within the meaning of Article 5 of this Protocol.

ARTICLE 2

Bilateral cumulation

1. Notwithstanding Article 1(1)(b), materials originating in the Czech Republic within the meaning of this Protocol shall be considered as materials originating in the Community and it shall not be necessary that such materials have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 5(3) of this Protocol.
2. Notwithstanding Article 1(2)(b), materials originating in the Community within the meaning of this Protocol shall be considered as materials originating in the Czech Republic and it shall not be necessary that such materials have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 5(3) of this Protocol.

ARTICLE 3

Cumulation with materials originating in Poland, Hungary or in the Slovak Republic

1. (a) Notwithstanding Article 1(1)(b) and subject to the provisions of paragraphs 2 and 4, materials originating in Poland, Hungary or in the Slovak Republic within the meaning of Protocol 4 annexed to the Agreements between the Community and these countries shall be considered as originating in the Community and it shall not be necessary that such materials have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 5(3) of this Protocol.
- (b) Notwithstanding Article 1(2)(b) and subject to the provisions of paragraphs 2 and 4, materials originating in Poland, Hungary or in the Slovak Republic within the meaning of Protocol 4 annexed to the Agreements between the Community and these countries shall be considered as originating in the Czech Republic and it shall not be necessary that such materials have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 5(3) of this Protocol.

2. Products which have acquired originating status by virtue of paragraph 1 shall only continue to be considered as products originating in the Community or in the Czech Republic when the value added there exceeds the value of the materials used originating in Poland, Hungary or in the Slovak Republic. If this is not so, the products concerned shall be considered, for the purpose of implementing this Agreement or the Agreements between the Community and Poland, Hungary and the Slovak Republic, as originating in Poland, Hungary or the Slovak Republic, according to which of these countries accounts for the highest value of originating materials used.

No account shall be taken in this allocation of materials originating in Poland, Hungary or in the Slovak Republic which have undergone sufficient working or processing in the Community or in the Czech Republic.

3. 'Value added' shall be taken to be the ex-works price of the products minus the customs value of all the materials used which do not originate in the country or the group of countries where these products are obtained.

4. For the purpose of this Article identical rules of origin to those in this Protocol shall be applied in trade between the Community and Poland, Hungary and the Slovak Republic, and between the Czech Republic and these three countries, and also between each of these three countries themselves.

ARTICLE 4

Wholly obtained products

1. Within the meaning of Article 1(1)(a) and (2)(a), the following shall be considered as wholly obtained either in the Community or in the Czech Republic:

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

2. The term 'their vessels' in paragraph 1(f) shall apply only to vessels:

- which are registered or recorded in the Czech Republic or in a Member State of the Community,
- which sail under the flag of the Czech Republic or of a Member State of the Community,
- which are owned to an extent of at least 50% by nationals of the Czech Republic or of Member States of the Community, or by a company with its head office in one of these States or in the Czech Republic, of which the manager or managers, chairman of the board of directors or the supervisory board, and the majority of the members of such boards are nationals of the Czech Republic or of Member States of the Community and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to these States, to the Czech Republic, to their public bodies or to their nationals,
- of which the master and officers are nationals of the Czech Republic or of Member States of the Community,
- of which at least 75% of the crew are nationals of the Czech Republic or of Member States of the Community,

3. The terms 'the Czech Republic' and 'the Community' shall also cover the territorial waters which surround the Czech Republic and the Member States of the Community.

Sea-going vessels, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the Community or of the Czech Republic provided that they satisfy the conditions set out in paragraph 2.

ARTICLE 5

Sufficiently processed products

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

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

- (a) Where in the list in Annex II a percentage rule is applied in determining the originating status of a product obtained in the Community or in the Czech Republic, the value added by the working or processing shall correspond to the ex-works price of the product obtained, less the value of third-country materials imported into the Community or the Czech Republic.
- (b) The term 'value' in the list in Annex II 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 these materials in the territory concerned.

Where the value of the originating materials used needs to be established, the provisions of the above subparagraph shall be applied *mutatis mutandis*.

- (c) The term 'ex-works price' in the list in Annex II shall mean the price paid for the product obtained to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used in manufacture, minus any internal taxes which are, or may be repaid when the product obtained is exported.
- (d) 'Customs value' shall be understood as the value determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, established in Geneva on 12 April 1979.

3. For the purpose of implementing paragraphs 1 and 2 the following shall be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of consignments;
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;

- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in the Czech Republic;
- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

ARTICLE 6

Neutral elements

In order to determine whether a product originates in the Community or in the Czech Republic, it shall not be necessary to establish the origin of the electrical power, fuel, plant and equipment and machines and tools used to obtain such product nor of materials which do not enter into their final composition.

ARTICLE 7

Accessories, spare parts and tools

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

ARTICLE 8

Sets

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

ARTICLE 9

Direct transport

1. The preferential treatment provided for under this Agreement or, when the provisions of Article 3(2) are applied, under the Agreements between the Community and Poland, Hungary and the Slovak Republic, applies only to products or materials which are transported between the territories of the Community and the Czech Republic without entering any other territory. However, originating goods constituting one single consignment which is not split up may be transported through territory other than that of the Community or the Czech Republic with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.
2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the responsible customs authorities by the production of:
 - (a) a single transport document issued in the exporting country covering the passage through the country of transit;
 - (b) or a certificate issued by the customs authorities of the country of transit;
 - giving an exact description of the goods,
 - stating the dates of unloading and reloading of the goods or of the embarkation or disembarkation, identifying the ships or other means of transport used, and
 - certifying the conditions under which the goods remained in the transit country,
 - (c) or failing these, any substantiating documents.

ARTICLE 10

Territorial requirement

The conditions set out in this Title relative to the acquisition of originating status must be fulfilled without interruption in the Community or in the Czech Republic except as provided for in Articles 2 and 3.

If originating products exported from the Community or the Czech Republic to another country are returned, except in so far as provided for in Articles 2 and 3, 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 operation beyond that necessary to preserve them in good condition while in that country.

TITLE II

Proof of Origin

ARTICLE 11

Movement certificate EUR.1

Evidence of originating status of products, within the meaning of this Protocol, shall be given by a movement certificate EUR.1, a specimen of which appears in Annex III to this Protocol.

ARTICLE 12

Normal procedure for the issue of certificates

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

Applications for movement certificates EUR.1 must be preserved for at least two years by the customs authorities of the exporting State.

2. The exporter or his representative shall submit with his request any appropriate supporting document proving that the products to be exported are such as to qualify for the issue of a movement certificate EUR.1.

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 products 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 products carried out by the said authorities.

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

3. A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing this Agreement as the Agreement between the Community and Poland, Hungary and the Slovak Republic.

4. The movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1(1) or as products originating in Poland, Hungary or the Slovak Republic within the meaning of Article 3(2) of this Protocol. The movement certificate EUR.1 shall be issued by the customs authorities of the Czech Republic if the goods to be exported can be considered as products originating in the Czech Republic within the meaning of Article 1(2) or as products originating in Poland, Hungary or the Slovak Republic within the meaning of Article 3(2) of this Protocol.

5. Where the cumulation provisions of Articles 2 or 3 are applied, the customs authorities of the Member States of the Community or of the Czech Republic may issue movement certificates EUR.1 under the conditions laid down in this Protocol if the goods to be exported can be considered as originating products within the meaning of this Protocol and provided that the goods covered by the movement certificates EUR.1 are in the Community or in the Czech Republic.

In these cases movement certificates EUR.1 shall be issued subject to the presentation of the proof of origin previously issued or made out. This proof of origin must be kept for at least two years by the customs authorities of the exporting State.

6. Since the movement certificate EUR.1 constitutes the documentary evidence for the application of the preferential tariff arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

7. For the purpose of verifying whether the conditions for issuing EUR.1 certificates 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.

8. It shall be the responsibility of the customs authorities of the exporting State to ensure that the forms referred to in paragraph 1 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the products must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

9. The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

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

ARTICLE 13

Long-term certificates EUR.1

1. Notwithstanding the provisions of Article 12(10), a movement certificate EUR.1 may be issued by the customs authorities of the exporting State when only part of the products to which it relates are exported, in the case of a certificate covering a series of exportations of the same products from the same exporter to the same importer, over a maximum period of one year from the date of issue, hereinafter referred to as an 'LT certificate'.

2. LT certificates shall be issued, in accordance with the provisions of Article 12, at the discretion of the customs authorities of the exporting State and according to their own judgment of the need for this procedure, 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 exporter shall immediately inform the customs authorities who issued the certificate.

3. Where the LT certificate 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. Box 11 'Customs endorsement' of the EUR.1 certificate must be endorsed as usual by the customs authorities of the exporting State.

5. One of the following phrases shall be entered in box 7 of the EUR.1 certificate:

- 'CERTIFICADO LT VALIDO HASTA EL...'
- 'LT-CERTIFICAT GYLDIGT INDTIL...'
- 'LT-CERTIFICAT GÜLTIG BIS...'
- 'ΠΙΣΤΟΠΟΙΗΤΙΚΟ LT ΙΣΧΥΟΝ ΜΕΧΡΙ...'
- 'LT-CERTIFICATE VALID UNTIL...'
- 'CERTIFICAT LT VALABLE JUSQU'AU...'
- 'CERTIFICATO LT VALIDO FINO AL...'
- 'LT-CERTIFICAAT GELDIG TOT EN MET...'
- 'CERTIFICADO LT VALIDO ATE...'
- 'LT-SWIADECTWO WAZNE DO...'
- 'LT-BIZONYITVANY ERVENYES...-IG'
- 'LT-OSVĚDČENÍ PLATNÉ DO...'
- 'LT OSVEDČENIE PLATNE DO...'

(date indicated in Arabic numerals).

6. Reference is not required 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 measures (litres, m³, etc.). Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding Article 18, 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 require 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 originating goods 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 names 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.

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 customs office of importation within four months of their being made out by the exporter.

9. In the framework of the LT certificate procedure, 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 authorities 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 provisions of this Article shall not prejudice application of the rules of the Community, the Member States and the Czech Republic on customs formalities and the use of customs documents.

ARTICLE 14

Issue of EUR.1 retrospectively

1. In exceptional circumstances a movement certificate EUR.1 may also be issued after export of the products to which it relates if it was not issued at the time of export because of errors or involuntary omissions or special circumstances.
2. For the implementation of paragraph 1, the exporter must in the written application:
 - indicate the place and date of export of the products to which the certificate relates,
 - certify that no movement certificate EUR.1 was issued at the time of export of the products in question, and state the reasons.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

Certificates issued retrospectively must be endorsed with one of the following phrases:

‘NACHTRÄGLICH AUSGESTELLT’, ‘DELIVRÉ A POSTERIORI’, ‘RILASCIATO A POSTERIORI’, ‘ISSUED RETROSPECTIVELY’, ‘UDSTEDT EFTERFØLGENDE’, ‘ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ’, ‘EXPEDIDO A POSTERIORI’, ‘EMITADO A POSTERIORI’, ‘WYSTAWIONE RETROSPEKTYWNIĘ’, ‘KIADVA VISSZAMENŐLEGES HATÁLLYAL’, ‘VYSTAVENO DODATĚCNĚ’, ‘VYSTAVENE DODATOČNE’.

4. The endorsement referred to in paragraph 3 shall be inserted in the ‘Remarks’ box on the movement certificate EUR.1.

ARTICLE 15

Issue of a duplicate EUR.1

1. In the event of the theft, loss or destruction of a movement certificate EUR.1, the exporter may apply in writing to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with one of the following words:
 - ‘DUPLIKAT’, ‘DUPLICATA’, ‘DUPLICATO’, ‘DUPLICAAT’, ‘DUPLICATE’, ‘ΑΝΤΙΓΡΑΦΟ’, ‘DUPLICADO’, ‘SEGUNDA VIA’, ‘DUPLIKÁT’, ‘MÁSOLAT’.
3. The endorsement referred to in paragraph 2 shall be inserted in the ‘Remarks’ box on the movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

ARTICLE 16

Simplified procedure for the issue of certificates

1. By way of derogation from Articles 12, 14 and 15 of this Protocol, a simplified procedure for the issue of EUR.1 movement certificates can be used in accordance with the following provisions.
2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as ‘approved exporter’, making frequent shipments for which EUR.1 movement certificates may be issued and who offers, to the satisfaction of the competent authorities, all guarantees necessary to verify the originating status of the products, not to

submit to the customs office of 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 Article 12 of this Protocol.

3. The authorization referred to in paragraph 2 shall stipulate, at the choice of the competent authorities, that box No. 11 'Customs endorsement' of the EUR.1 movement certificate must:

- (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the signature, which may be a facsimile, 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 V of this Protocol. Such stamp may be pre-printed on the forms.

4. In the cases referred to in paragraph 3(a), one of the following phrases shall be entered in box No. 7 'Remarks' of the EUR.1 movement certificate:

'PROCEDIMIENTO SIMPLIFICADO', 'FORENKLET PROCEDURE',
'VEREINFACHTES VERFAHREN', 'ΑΠΛΟΥΣΤΕΥΜΕΝΗ ΔΙΑΔΙΚΑΣΙΑ',
'SIMPLIFIED PROCEDURE', 'PROCÉDURE SIMPLIFIÉE',
'PROCEDURA SEMPLIFICATA', 'VEREENVOUDIGDE PROCEDURE',
'PROCEDIMENTO SIMPLIFICADO', 'UPROSZCZONA PROCEDURA',
'EGYSZERUSÍTETT ELJÁRÁS', 'ZJEDNODUŠENÉ ŘÍZENÍ',
'ZJEDNODUŠENÉ KONANIE'.

5. Box No. 11 'Customs endorsement' of the EUR.1 certificate shall be completed if necessary by the approved exporter.

6. The approved exporter shall, if necessary, indicate in box No. 13 'Request for verification' of the EUR.1 certificate the name and address of the authority competent to verify such certificate.

7. Where the simplified procedure is applied, 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.

8. In the authorization referred to in paragraph 2 the competent authorities shall specify in particular:

- (a) the conditions under which the applications for EUR.1 certificates are to be made;
- (b) the conditions under which these applications are to be kept for at least two years;
- (c) in the cases referred to in paragraph 3(b) the authority competent to carry out the subsequent verification referred to in Article 28 of this Protocol.

9. The customs authorities of the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 2.

10. The customs authorities shall refuse the authorization referred to in paragraph 2 to exporters who do not offer all the guarantees which they consider necessary. The competent authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

11. The approved exporter may be required to inform the competent authorities, in accordance with the rules which they lay down, of the goods to be dispatched by him, so that such authorities may make any verification they think necessary before the departure of the goods.

12. The customs authorities of the exporting State may carry out any check on approved exporters which they consider necessary. Such exporters must allow this to be done.

13. The provisions of this Article shall be without prejudice to the application of the rules of the Community, the Member States and the Czech Republic concerning customs formalities and the use of customs documents.

ARTICLE 17

Replacement of certificates

1. It shall at any time be possible to replace one or more movement certificates EUR.1 by one or more other certificates provided that this is done by the customs office or other competent authorities responsible for controlling the goods.
2. When products originating in the Community, the Czech Republic, the Slovak Republic, Poland or Hungary and imported into a free zone under cover of an EUR.1 certificate undergo treatment or processing, the 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.
3. The replacement certificate shall be regarded as a definite movement certificate EUR.1 for the purpose of the application of this Protocol, including the provisions of this Article.
4. The replacement certificate shall be issued on the basis of a written request from the re-exporter, after the authorities concerned have verified the information supplied in the applicant's request. The date and serial number of the original movement certificate EUR.1 shall be given in box 7.

ARTICLE 18

Validity of certificates

1. A movement certificate EUR.1 must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs office of the importing State where the products are entered.
2. Movement certificates EUR.1 which are submitted to the customs authorities of the importing State after the final date of presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificates by the final date set is due to reasons of *force majeure* or exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the products have been submitted to them before the said final date.

ARTICLE 19

Exhibitions

1. Products sent from the Community or the Czech Republic for exhibition in a country other than the Czech Republic or a Member State of the Community and sold after the exhibition for importation into the Czech Republic or the Community shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in the Czech Republic and provided that it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from the Community or the Czech Republic to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to someone in the Community or the Czech Republic;
 - (c) the products have been consigned during the exhibition or immediately thereafter to the Community or the Czech Republic in the state in which they were sent for exhibition;
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A movement certificate EUR.1 must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products 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 products, and during which the products remain under customs control.

ARTICLE 20

Submission of certificates

Movement certificates EUR.1 shall be submitted to the customs authorities in the importing State in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

ARTICLE 21

Importation by instalments

Without prejudice to Article 5(3) of this Protocol, where at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Harmonized System is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon import of the first instalment.

ARTICLE 22

Preservation of certificates

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

ARTICLE 23

Form EUR.2

1. Notwithstanding Article 11, the evidence of originating status, within the meaning of this Protocol, for consignments containing only originating products and whose value does not exceed ECU 5 110 per consignment, shall be given by a form EUR.2, a specimen of which appears in Annex IV to this Protocol.
2. The form EUR.2 shall be completed and signed by the exporter or, under the exporter's responsibility, by his authorized representative in accordance with this Protocol.
3. A form EUR.2 shall be completed for each consignment.
4. The exporter who applied for the form EUR.2 shall submit at the request of the customs authorities of the exporting State all supporting documents concerning the use of this form.
5. Articles 18, 20 and 22 shall apply *mutatis mutandis* to forms EUR.2.

ARTICLE 24

Discrepancies

The discovery of slight discrepancies between the statements made in the movement certificate EUR.1 or in the form EUR.2 and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the document null and void if it is duly established that it corresponds to the products submitted.

ARTICLE 25

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of traveller's personal luggage shall be admitted as originating products without requiring the production of a movement certificate EUR.1 or the completion of form EUR.2, provided that such products 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.

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

Furthermore, the total value of those products must not exceed ECU 365 in the case of small packages or ECU 1 025 in the case of the contents of travellers' personal luggage.

ARTICLE 26

Amounts expressed in ecu

1. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ecu shall be fixed by the exporting State and communicated to the other parties to this Agreement and to the Agreements between the Community and Poland, Hungary and the Slovak Republic. When the amounts are more than the corresponding amounts fixed by the importing State, the latter shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community or in that of the Czech Republic, the Slovak Republic, Poland or Hungary the importing State shall recognize the amount notified by the country concerned.

2. Up to and including 30 April 1993, the ecu, to be used in any given national currency shall be the equivalent in that national currency of the ecu as at 3 October 1990. For each successive period of two years, it shall be the equivalent in that national currency of the ecu as at the first working day in October in the year immediately preceding that two-year period.

TITLE III

Arrangements for Administrative Co-operation

ARTICLE 27

Communication of stamps and addresses

The customs authorities of the Member States and of the Czech Republic shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR.1 certificates and with the addresses of the customs authorities responsible for issuing movement certificates EUR.1 and for verifying those certificates and forms EUR.2.

ARTICLE 28

Verification of movement certificates EUR.1 and of forms EUR.2

1. Subsequent verification of movement certificates EUR.1 and of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubts as to the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. For the purpose of the subsequent verification of movement certificates EUR.1, the customs authorities of the exporting State must keep copies of the certificates, as well as any export documents referring to them, for at least two years.

3. In order to ensure the proper application of this Protocol, the Czech Republic and the Member States of the Community shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR.1, including those issued under Article 12(5), and the forms EUR.2 and the accuracy of the information concerning the actual origin of the products concerned.

4. For the purpose of implementing paragraph 1, the customs authorities of the importing State shall, return the movement certificate EUR.1 or form EUR.2, or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of form or substance for an enquiry.

The relevant commercial documents or a copy thereof, shall be attached to the certificate EUR.1 or form EUR.2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

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

6. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed movement certificate EUR.1 or form EUR.2 apply to the products in question and whether those products can, in fact, qualify for the application of the preferential arrangements.

If in cases of reasonable doubt there is no reply within ten months of the date of the verification request, or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting authorities shall refuse, except in the case of force majeure or exceptional circumstances, any benefit from the preferential treatment laid down in the Agreement concerned.

7. Disputes which cannot be settled between the customs authorities of the importing State and those of the exporting State, or which raise a question as to the interpretation of this Protocol, shall be submitted to the Customs Co-operation Committee.

8. 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.

9. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the Community or the Czech Republic shall on its own initiative or at the request of the other party carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions, and for this purpose the Community or the Czech Republic may invite the participation of the other party in these enquiries.

10. 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 co-operation 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 only after the completion of the verification procedure.

ARTICLE 29

Penalties

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.

ARTICLE 30

Free zones

The Member States and the Czech Republic shall take all necessary steps to ensure that products traded under cover of a movement certificate EUR.1, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

TITLE IV

Ceuta and Melilla

ARTICLE 31

Application of the Protocol

1. The term 'Community' used in this Protocol does not cover Ceuta or Melilla. The term 'products originating in the Community' does not cover products originating in these zones.
2. This protocol shall apply mutatis mutandis to products originating in Ceuta and Melilla, subject to particular conditions set out in Article 32.

ARTICLE 32

Special conditions

1. The following provisions shall apply instead of Article 1 and references to that Article shall apply mutatis mutandis to this Article.
2. Providing they have been transported directly in accordance with the provisions of Article 9, the following shall be considered as:
 - (1) products originating in Ceuta and Melilla:
 - (a) products wholly obtained in Ceuta and Melilla;
 - (b) products obtained in Ceuta and Melilla incorporating materials which have not been wholly obtained there provided that:
 - (i) such materials have undergone sufficient working or processing within the meaning of Article 5 of this Protocol; or that
 - (ii) such materials originate in the Czech Republic or the Community within the meaning of this Protocol, provided, however that they have undergone working or processing going beyond that referred to in Article 5(3);
 - (2) products originating in the Czech Republic:
 - (a) products wholly obtained in the Czech Republic;
 - (b) products obtained in the Czech Republic incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing within the meaning of Article 5 of this Protocol; or that
 - (ii) such materials are originating in Ceuta and Melilla or the Community within the meaning of this Protocol, provided that they have undergone working or processing going beyond that referred to in Article 5(3).
3. Ceuta and Melilla shall be considered as a single territory.
4. The exporter or his authorized representative shall enter 'the Czech Republic' and 'Ceuta and Melilla' in box 2 of movement certificates EUR.1. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in box 4 of movement certificates EUR.1.
5. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

TITLE V

Final Provisions

ARTICLE 33

Amendments to the Protocol

The Association Council shall examine at two-yearly intervals, or whenever the Czech Republic or the Community so request, the application of the provisions of this Protocol, with a view to making any necessary amendments or adaptations.

Such examination shall take into account in particular the participation of the contracting parties in free trade zones or customs unions with third countries.

ARTICLE 34

Customs Co-operation Committee

1. A Customs Co-operation Committee shall be set up, charged with carrying out administrative co-operation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field which may be entrusted to it.

2. The Committee shall be composed, on the one hand, of experts of the Member States and of officials of the departments of the Commission of the European Communities who are responsible for customs questions and, on the other hand, of experts nominated by the Czech Republic.

ARTICLE 35

Petroleum products

The products set out in Annex VI shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative co-operation shall apply, *mutatis mutandis*, to these products.

ARTICLE 36

Annexes

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

ARTICLE 37

Implementation of the Protocol

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

ARTICLE 38

Arrangements with Poland, Hungary and the Slovak Republic

The contracting parties shall take any measures necessary for the conclusion of arrangements with Poland, Hungary and the Slovak Republic enabling this Protocol to be applied. The contracting parties shall notify each other of measures taken to this effect.

ARTICLE 39

Goods in transit or storage

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of the Agreement are either in transit or are in the Community or in the Czech Republic in temporary storage in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing State, within four months of that date, of a certificate EUR.1 endorsed retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.

NOTES

Foreword

These notes shall apply, where appropriate, to all manufactured products using non-originating materials, even if they are not subject to specific conditions contained in the list in Annex II but are subject instead to the change of heading rule set out in Article 5(1).

Note 1

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

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

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

Note 2

2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see Note 3.5 below.

2.2. The term 'material' covers any ingredient, raw material, component or part, etc., used in the manufacture of the product.

2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

2.4. The term 'goods' covers both materials and products.

Note 3

3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 5(1) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.

3.2. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.

3.3. Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

3.4. If a product made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

For example:

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

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No. ex 7224 in the list. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

3.5. Even if the change of heading rule or the other rules contained in the list are satisfied, a product shall not acquire originating status if the processing carried out, taken as a whole, is insufficient within the meaning of Article 5(3).

3.6. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3 for the interpretation of the Harmonized System, the unit of qualification shall be determined in respect of each item in the set: this provision is equally applicable to sets of headings Nos. 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the origin rules,
- where, under General Rule 5 of the Harmonized System, packing is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Note 4

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

4.2. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more 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 both the thread tension mechanism used and the zigzag mechanism used must originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

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

For example:

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

For example:

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

See also Note 7.3 in relation to textiles.

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

Note 5

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

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

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

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

Note 6

6.1. In the case of the products classified within those headings in the list to which a reference is made to this Note, the conditions set out in column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10% or less of the total weight of all the basic textile materials used (but see also Notes 6.3 and 6.4 below).

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

The following are the basic textile materials:

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

For example:

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

For example:

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

For example:

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

For example:

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

For example:

A carpet with tufts made from both artificial yarns and 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 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, both the jute backing and/or the artificial yarns could be imported at that stage of manufacture, provided the weight conditions are met.

6.3. In the case of fabrics incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20% in respect of this yarn.

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

Note 7

7.1. In the case of those textile products which are marked in the list by a footnote referring to this 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 products 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 Note 4.3.

7.3. In accordance with Note 4.3, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example:

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

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

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| 0201 | Meat of bovine animals, fresh or chilled | Manufacture from materials of any heading except meat of bovine animals, frozen of heading No. 0202 |
| 0202 | Meat of bovine animals, frozen | Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No. 0201 |
| 0206 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen | Manufacture from materials of any heading except carcasses of headings Nos. 0201 to 0205 |
| 0210 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal | Manufacture from materials of any heading except meat and offal of heading Nos. 0201 to 0206 and 0208 or poultry liver of heading No. 0207 |
| 0302 to 0305 | Fish, other than live fish | Manufacture in which all the materials of Chapter 3 used must already be originating |
| 0402, 0404 to 0406 | Dairy products | Manufacture from materials of any heading except milk or cream of heading No. 0401 or 0402 |
| 0403 | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa | Manufacture in which: —all the materials of Chapter 4 used must already be originating, —any fruit juice (except those of pineapple, lime or grapefruit) of heading No. 2009 used must be originating, and —the value of any materials of Chapter 17 used does not exceed 30% of the ex works price of the product |
| 0408 | Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter | Manufacture from materials of any heading except birds' eggs of heading No. 0407 |
| ex 0502 | Prepared pigs', hogs' or boars' bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair |
| ex 0506 | Bones and horn-cores unworked | Manufacture in which all the materials of Chapter 2 used must already be originating |
| 0710 to 0713 | Edible vegetables, frozen or dried, provisionally preserved except for heading Nos. ex 0710 and ex 0711 | Manufacture in which all the vegetable materials used must already be originating |
| ex 0710 | Sweet corn (uncooked or cooked by steaming or boiling in water), frozen | Manufacture from fresh or chilled sweet corn |
| ex 0711 | Sweet corn, provisionally preserved | Manufacture from fresh or chilled sweet corn |
| 0811 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter: —Containing added sugar —Other | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex works price of the product Manufacture in which all the fruit or nuts used must already be originating |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| 0812 | Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | Manufacture in which all the fruit or nuts used must already be originating |
| 0813 | Fruit, dried, other than that of heading Nos. 0801 to 0806; mixtures of nuts or dried fruits of this chapter | Manufacture in which all the fruit or nuts used must already be originating |
| 0814 | Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions | Manufacture in which all the fruit or nuts used must already be originating |
| ex Chapter 11 | Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No. ex 1106 | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No. 0714 or fruit used must already be originating |
| ex 1106 | Flour and meal of the dried, shelled leguminous vegetables of heading No. 0713 | Drying and milling of leguminous vegetables of heading No. 0708 |
| 1301 | Lac; natural gums, resins, gum-resins and balsams | Manufacture in which the value of any materials of heading No. 1301 used may not exceed 50% of the ex works price of the product |
| ex 1302 | Mucilages and thickeners derived from vegetable products, modified | Manufacture from non-modified mucilages and thickeners |
| 1501 | Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted: —Fats from bones or waste. —Other | Manufacture from materials of any heading except those of heading Nos. 0203, 0206 or 0207 or bones of heading No. 0506 Manufacture from meat or edible offal of swine of heading Nos. 0203 or 0206 or of meat and edible offal of poultry of heading No. 0207 |
| 1502 | Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted: —Fats from bones or waste —Other | Manufacture from materials of any heading except those of heading Nos. 0201, 0202, 0204 or 0206 or bones of heading No. 0506 Manufacture in which all the animal materials of Chapter 2 used must already be originating |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: —Solid fractions of fish oils and fats and oils of marine mammals —Other | Manufacture from materials of any heading including other materials of heading No. 1504 Manufacture in which all the animal materials of Chapters 2 and 3 used must already be originating |
| ex 1505 | Refined lanolin | Manufacture from crude wool grease of heading No. 1505 |
| 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: —Solid fractions —Other | Manufacture from materials of any heading including other materials of heading No. 1506 Manufacture in which all the animal materials of Chapter 2 used must already be originating |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter | Manufacture in which the value of any materials of Chapter 17 used must not exceed 30% of the ex works price of the product |
| 2008 | Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: —Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen —Nuts, not containing added sugar or spirits —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.0801, 0802 and 1202 to 1207 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 2009 | Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex works price of the product |
| ex 2101 | Roasted chicory and extracts, essences and concentrates thereof | Manufacture in which all the chicory used must already be originating |
| ex 2103 | —Sauces and preparations therefor, mixed condiments and mixed seasonings —Prepared mustard | Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from mustard flour or meal |
| ex 2104 | —Soups and broths and preparations therefor —Homogenized composite food preparations | Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos. 2002 to 2005 The rule for the heading in which the product would be classified in bulk shall apply |
| ex 2106 | Sugar syrups, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used must not exceed 30% of the ex works price of the product |
| 2201 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow | Manufacture in which all the water used must already be originating |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009 | Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating |
| ex 2204 | Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol | Manufacture from other grape must |
| 2205, ex 2207, ex 2208 and ex 2209 | The following, containing grape materials: vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages; vinegar | Manufacture from materials of any heading, except grapes or any material derived from grapes |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| ex 2208 | Whiskies of an alcoholic strength by volume of less than 50% vol | Manufacture in which the value of any cereal based spirits used does not exceed 15% of the ex works price of the product |
| ex 2303 | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight | Manufacture in which all the maize used must already be originating |
| ex 2306 | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil | Manufacture in which all the olives used must already be originating |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which all the cereals, sugar or molasses, must or milk used must already be originating |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No. 2401 used must already be originating |
| ex 2403 | Smoking tobacco | Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No. 2401 used must already be originating |
| ex 2504 | Natural crystalline graphite, with enriched carbon content, purified and ground | Enriching of the carbon content, purifying and grinding of crude crystalline graphite |
| ex 2515 | Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm |
| ex 2516 | Granite porphyry, basalt, sandstone and other monumental and building stones, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm |
| ex 2518 | Calcined dolomite | Calcination of dolomite not calcined |
| ex 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used |
| ex 2520 | Plasters specially prepared for dentistry | Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex 2524 | Natural asbestos fibres | Manufacture from asbestos concentrate |
| ex 2525 | Mica powder | Grinding of mica or mica waste |
| ex 2530 | Earth colours, calcined or powdered | Calcination or grinding of earth colours |
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | These are Annex VI products |
| 2709 to 2715 | Mineral oils and products of their distillation; bituminous substances; mineral waxes | These are Annex VI products |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading Nos. ex 2811 and ex 2833 for which the rules are set out below | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide |
| ex 2833 | Aluminium sulphate | Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex Chapter 29 | Organic chemicals, except for heading Nos. ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the position is set out below | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels | These are Annex VI products |
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | These are Annex VI products |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol or glycerol | Manufacture from materials of any heading, including other materials of heading No. 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex works price of the product |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading Nos. 2915 and 2916 used may not exceed 20% of the ex works price of the product |
| ex 2932 | —Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading No. 2909 used may not exceed 20% of the ex works price of the product |
| ex 2932 | —Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading |
| 2933 | Heterocyclic compounds with nitrogen heteroatom(s) only; nucleic acids and their salts: | Manufacture from materials of any heading. However, the value of all the materials of heading Nos. 2932 and 2933 used may not exceed 20% of the ex works price of the product |
| 2934 | Other heterocyclic compounds | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product |
| ex Chapter 30 | Pharmaceutical products, except for heading Nos. 3002, 3003 and 3004, for which the rules are set out below | Manufacture in which all the materials used are classified within a heading other than that of the product. However materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product |
| 3002 | Human blood, animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: —Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale | Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex works price of the product |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
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| (1) | (2) | (3) |
| 3003 and 3004 | <p>Other:</p> <ul style="list-style-type: none"> —Human blood —Animal blood prepared for therapeutic or prophylactic uses —Blood fractions other than antisera, haemoglobin and serum globulin —Haemoglobin, blood globulin and serum globulin —Other <p>Medicaments (excluding goods of heading Nos. 3002, 3005 or 3006)</p> | <p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> —all the materials used are classified within a heading other than that of the product. However, materials of heading No. 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex works price of the product, and —the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex Chapter 31 ex 3105 | <p>Fertilizers except for heading No. ex 3105, for which the rule is set out below</p> <p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> —Sodium nitrate —Calcium cyanamide —Potassium sulphate —Magnesium potassium sulphate | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> —all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product, and —the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for heading Nos. ex 3201 and 3205, for which the rules are set out below | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
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| (1) | (2) | (3) |
| ex 3201 3205 | Tannins and their salts, ethers, esters and other derivatives Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ¹ | Manufacture from tanning extracts of vegetable origin Manufacture from materials of any heading, except heading Nos. 3202 and 3204 provided the value of any materials classified in heading No. 3205 does not exceed 20% of the ex works price of the product |
| ex Chapter 33 3301 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No. 3301, for which the rule is set out below 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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product Manufacture from materials of any heading, including materials of a different 'group' ² within this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex works price of the product |
| ex Chapter 34 ex 3403 ex 3404 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for heading Nos. ex 3403 and 3404, for which the position is set out below Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight Artificial waxes and prepared waxes: —With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax —Other | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product These are Annex VI products These are Annex VI products Manufacture from materials of any heading, except: —hydrogenated oils having the character of waxes of heading No. 1516 —fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 1519 —materials of heading No. 3404 However, these materials may be used provided their value does not exceed 20% of the ex works price of the product |
| ex Chapter 35 3505 | Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos. 3505 and ex 3507 for which the rules are set out below Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product |

¹ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified within another heading in Chapter 32.

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

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
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| (1) | (2) | (3) |
| ex 3507 | <p>—Starch ethers and esters</p> <p>—Other</p> <p>Prepared enzymes not elsewhere specified or included</p> | <p>Manufacture from materials of any heading, including other materials of heading No. 3505</p> <p>Manufacture from materials of any heading, except those of heading No. 1108</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product</p> |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for heading Nos. 3701, 3702 and 3704 for which the rules are set out below | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product |
| 3701 | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs | Manufacture in which all the materials used are classified in a heading other than heading No. 3702 |
| 3702 | Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed | Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702 |
| 3704 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed | Manufacture in which all the materials used are classified in a heading other than heading Nos. 3701 to 3704 |
| ex Chapter 38 | Miscellaneous chemical products; except for heading Nos. ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, 3808 to 3814, 3818 to 3820, 3822 and 3823 for which the rules are set out below: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product |
| ex 3801 | <p>—Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes</p> <p>—Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils</p> | <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product</p> <p>Manufacture in which the value of all the materials of heading No. 3403 used does not exceed 20% of the ex works price of the product</p> |
| ex 3803 | Refined tall oil | Refining of crude tall oil |
| ex 3805 | Spirits of sulphate turpentine, purified | Purification by distillation or refining of raw spirits of sulphate turpentine |
| ex 3806 | Ester gums | Manufacture from resin acids |
| ex 3807 | Wood pitch (wood tar pitch) | Distillation of wood tar |
| 3808 to 3814 | Miscellaneous chemical products: | |
| 3818 to 3820 | —Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No. 3811 | These are Annex VI products |
| 3822 and 3823 | <p>—The following of heading No. 3823:</p> <p>—Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>—Naphthenic acids, their water insoluble salts and their esters</p> | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
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| (1) | (2) | (3) |
| | <ul style="list-style-type: none"> —Sorbitol other than that of heading No. 2905 —Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts —Ion exchangers —Getters for vacuum tubes —Alkaline iron oxide for the purification of gas —Ammoniacal gas liquors and spent oxide produced in coal gas purification —Sulphonaphthenic acids, their water insoluble salts and their esters —Fusel oil and Dippel's oil —Mixtures of salts having different anions —Copying pastes with a basis of gelatin, whether or not on a paper or textile backing —Other | <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product</p> |
| ex 3901 to 3915 | <p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No. ex 3907 for which the rule is set out below:</p> <ul style="list-style-type: none"> —Addition homopolymerization products | <p>Manufacture in which:</p> <ul style="list-style-type: none"> —the value of all the materials used does not exceed 50% of the ex works price of the product, and —the value of any materials of Chapter 39 used does not exceed 20% of the ex works price of the product¹ |
| ex 3907 | <p>Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex works price of the product</p> |
| ex 3916 to 3921 | <p>Semi-manufactures and articles of plastics, except for headings Nos. ex 3916, ex 3917 and ex 3920, for which the rules are set out below:</p> <ul style="list-style-type: none"> —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: <ul style="list-style-type: none"> —Addition homopolymerization products —Other | <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> —the value of all the materials used does not exceed 50% of the ex works price of the product, and —the value of any materials of Chapter 39 used does not exceed 20% of the ex works price of the product¹ <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex works price of the product¹</p> |

¹In the case of products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
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| (1) | (2) | (3) |
| ex 3916 and ex 3917 | Profile shapes and tubes | Manufacture in which: —the value of all the materials used does not exceed 50% of the ex works price of the product, 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 ¹ |
| ex 3920 | Ionomer sheet or film | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium |
| 3922 to 3926 | Articles of plastic | Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex 4001 4005 | Laminated slabs of crepe rubber for shoes Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip | Lamination of sheets of natural rubber 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 |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber | Manufacture from materials of any heading, except those of heading Nos. 4011 or 4012 |
| ex 4017 | Articles of hard rubber | Manufacture from hard rubber |
| ex 4102 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on |
| 4104 to 4107 | Leather, without hair or wool other than leather of heading No. 4108 or 4109 | Retanning of pre-tanned leather or Manufacture in which all the materials used are classified in a heading other than that of the product |
| 4109 | Patent leather and patent laminated leather; metallized leather | Manufacture from leather of heading Nos. 4104 to 4107 provided its value does not exceed 50% of the ex works price of the product |
| ex 4302 | Tanned or dressed furskins, assembled: —Plates, crosses and similar forms —Other | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins |
| 4303 | Articles of apparel, clothing accessories and other articles of fur skin | Manufacture from non-assembled, tanned or dressed furskins, of heading No. 4302 |
| ex 4403 | Wood roughly squared | Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down |
| ex 4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed | Planing, sanding or finger-jointing |
| ex 4408 | Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, sliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed | Splicing, planing, sanding or finger-jointing |
| ex 4409 | —Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed —Beadings and mouldings | Sanding or finger-jointing Beading or moulding |

¹ In the case of products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
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| (1) | (2) | (3) |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |
| ex 4415 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size |
| ex 4416 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces |
| ex 4418 | —Builders' joinery and carpentry of wood —Beadings and mouldings | Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shales may be used Beading or moulding |
| ex 4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading except drawn wood of heading No. 4409 |
| 4503 | Articles of natural cork | Manufacture from cork of heading No. 4501 |
| ex 4811 | Paper and paperboard, ruled, lined or squared only | Manufacture from paper-making materials of Chapter 47 |
| 4816 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Manufacture from paper-making materials of Chapter 47 |
| 4817 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacture in which: —all the materials used are classified within a heading other than that of the product, and —the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex 4818 | Toilet paper | Manufacture from paper-making materials of Chapter 47 |
| ex 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres | Manufacture in which: —all the materials used are classified within a heading other than that of the product, and —the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex 4820 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape | Manufacture from paper-making materials of Chapter 47 |
| 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Manufacture from materials not classified within heading No. 4909 or 4911 |
| 4910 | Calendars of any kind, printed, including calendar blocks: —Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard —Other | Manufacture in which: —all the materials used are classified within a heading other than that of the product, and —the value of all the materials used does not exceed 50% of the ex works price of the product Manufacture from materials not classified within heading No. 4909 or 4911 |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
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| (1) | (2) | (3) |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste |
| <p>5501 to 5507</p> <p>ex Chapter 50 to Chapter 55</p> | <p>Man-made staple fibres</p> <p>Yarn, monofilament and thread</p> <p>Woven fabrics: —Incorporating rubber thread —Other</p> | <p>Manufacture from chemical materials or textile pulp</p> <p>Manufacture from¹</p> <ul style="list-style-type: none"> —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 <p>Manufacture from single yarn¹</p> <p>Manufacture from¹:</p> <ul style="list-style-type: none"> —coir yarn, —natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or —paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex works price of the product</p> |
| <p>ex Chapter 56</p> <p>5602</p> | <p>Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for heading Nos. 5602, 5604, 5605 and 5606, for which the rules are set out below</p> <p>Felt, whether or not impregnated, coated, covered or laminated: —Needleloom felt</p> <p>—Other</p> | <p>Manufacture from¹:</p> <ul style="list-style-type: none"> —coir yarn, —natural fibres, —chemical materials or textile pulp, or —paper-making materials <p>Manufacture from¹:</p> <ul style="list-style-type: none"> —natural fibres, —chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> —polypropylene filament of heading No. 5402, —polypropylene fibres of heading No. 5503 or 5506, or —polypropylene filament tow of heading No. 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40% of the ex works price of the product <p>Manufacture from¹:</p> <ul style="list-style-type: none"> —natural fibres, —man-made staple fibres made from casein, or —chemical materials or textile pulp |

¹ For special conditions relating to products made of a mixture of textile materials, see Note 6.

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
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| (1) | (2) | (3) |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: <ul style="list-style-type: none"> —Rubber thread and cord, textile covered —Other | Manufacture from rubber thread or cord, not textile covered Manufacture from ¹ : <ul style="list-style-type: none"> —natural fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or —paper-making materials |
| 5605 | Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from ¹ : <ul style="list-style-type: none"> —natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or —paper-making materials |
| 5606 | Gimped yarn, and strip and the like of heading No. 5404 or 5405, gimped (other than those of heading No. 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | Manufacture from ¹ : <ul style="list-style-type: none"> —natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or —paper-making materials |
| Chapter 57 | Carpets and other textile floor coverings: <ul style="list-style-type: none"> —Of needleloom felt —Of other felt —Other | Manufacture from ¹ : <ul style="list-style-type: none"> —natural fibres, or —chemical materials or textile pulp. However: <ul style="list-style-type: none"> —polypropylene filament of heading No. 5402, —polypropylene fibres of heading No. 5503 or 5506, or —polypropylene filament tow of heading No. 5501 of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40% of the ex works price of the product Manufacture from ¹ : <ul style="list-style-type: none"> —natural fibres not carded or combed or otherwise processed for spinning, or —chemical materials or textile pulp Manufacture from ¹ : <ul style="list-style-type: none"> —coir yarn, —synthetic or artificial filament yarn, —natural fibres, or —man-made staple fibres not carded or combed or otherwise processed for spinning |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings, embroidery, except for heading Nos. 5805 and 5810; the rule for heading No. 5810 is set out below: | |

¹ For special conditions relating to products made of a mixture of textile materials, see Note 6.

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| 5810 | <p>—Combined with rubber thread —Other</p> <p>Embroidery in the piece, in strips or in motifs</p> | <p>Manufacture from single yarn¹ Manufacture from¹: —natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, or —chemical materials or textile pulp</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex works price of the product</p> <p>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</p> |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn |
| 5902 | <p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <p>—Containing not more than 90% by weight of textile materials —Other</p> | <p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p> |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 5902 | Manufacture from yarn |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn ¹ |
| 5905 | <p>Textile wall coverings:</p> <p>—Impregnated, coated, covered or laminated with rubber, plastics or other materials —Other</p> | <p>Manufacture from yarn</p> <p>Manufacture from¹: —coir yarn, —natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, or —chemical materials or textile pulp</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex works price of the product</p> |

¹ For special conditions relating to products made of a mixture of textile materials, see Note 6.

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
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| (1) | (2) | (3) |
| 5906 | Rubberized textile fabrics, other than those of heading No. 5902: —Knitted or crocheted fabrics —Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials —Other | Manufacture from ¹ : —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 |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like | Manufacture from yarn |
| ex 5908 | Incandescent gas mantles, impregnated | Manufacture from tubular knitted gas mantle fabric |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: —Polishing discs or rings other than of felt of heading No. 5911 —Other | Manufacture from yarn or waste fabrics or rags of heading No. 6310 Manufacture from ¹ : —coir yarn, —natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, or —chemical materials or textile pulp |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from ¹ : —natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, or —chemical materials or textile pulp |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: —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 ² Manufacture from ¹ : —natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, or —chemical materials or textile pulp |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted, except for heading Nos. ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, ex 6211, 6213, 6214, ex 6216 and ex 6217 for which the rules are set out below | Manufacture from yarn ² |

¹ For special conditions relating to products made of a mixture of textile materials, see Note 6.

² See Note 7.

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| ex 6202 ex 6204 ex 6206 ex 6209, ex 6211 and ex 6217 | Women's, girls' and babies' clothing and 'other made-up clothing accessories', embroidered | Manufacture from yarn ¹ 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 ¹ |
| ex 6210 ex 6216 and ex 6217 | Fire-resistant equipment of fabric covered with foil of aluminized polyester | Manufacture from yarn ¹ 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 ¹ |
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: —Embroidered | Manufacture from unbleached single yarn ^{1,2} 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 ¹ |
| ex 6217 | —Other Interlinings for collars and cuffs, cut out | Manufacture from unbleached single yarn ^{1,2} 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 |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc; curtains, etc.; other furnishing articles: —Of felt, of non-wovens —Other: —Embroidered | Manufacture from ² : —natural fibres, or —chemical materials or textile pulp Manufacture from unbleached single yarn ^{2,3} 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 |
| 6305 | —Other Sacks and bags, of a kind used for the packing of goods | Manufacture from unbleached single yarn ^{2,3} Manufacture from ² : —natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, or —chemical materials or textile pulp |
| 6306 | Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: —Of non-wovens | Manufacture from ¹ : —natural fibres, or —chemical materials or textile pulp |
| ex 6307 | —Other Other made-up articles, including dress patterns | Manufacture from unbleached single yarn Manufactures in which the value of all the materials used does not exceed 40% of the ex works price of the product |

¹ See Note 7.

² For special conditions relating to products made of a mixture of textile materials, see Note 6.

³ For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly of pieces of knitted or crocheted fabric (cut out or knitted directly to shape) see Note 7.

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex works price of the set |
| 6401 to 6405 | Footwear | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 6406 |
| 6503 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed | Manufacture from yarn or textile fibres ¹ |
| 6505 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres ² |
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate |
| ex 6812 | Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading |
| ex 6814 | Articles of mica; including agglomerated or reconstituted mica on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) |
| 7006 | Glass of heading No. 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials | Manufacture from materials of heading No. 7001 |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | Manufacture from materials of heading No. 7001 |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading No. 7001 |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of heading No. 7001 |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex works price of the product |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 7010 or 7018) | Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex works price of the product or Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex works price of the product |

¹ See Note 7.

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|-------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from: —uncoloured slivers, rovings, yarn or chopped strands, or —glass wool |
| ex 7102 ex 7103 and ex 7104 7106 7108 and 7110 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) Precious metals: —Unwrought —Semi-manufactured or in powder form (All) | Manufacture from unworked precious or semi-precious stones Manufacture from materials not classified in heading No. 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No. 7106, 7108 or 7110 or Alloying of precious metals of heading No. 7106, 7108 or 7110 with each other or with base metals Manufacture from unwrought precious metals |
| ex 7107 ex 7109 and ex 7111 7116 7117 | Metals clad with precious metals, semi-manufactured Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) Imitation jewellery | Manufacture from metals clad with precious metals, unwrought Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex works price of the product |
| 7207 7208 to 7216 7217 | Semi-finished products of iron or non-alloy steel Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel Wire of iron or non-alloy steel | Manufacture from materials of heading Nos. 7201, 7202, 7203, 7204 or 7205 Manufacture from ingots or other primary forms of heading No. 7206 Manufacture from semi-finished materials of heading No. 7207 |
| ex 7218 7219 to 7222 7223 | Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel Wire of stainless steel | Manufacture from ingots or other primary forms of heading No. 7218 Manufacture from semi-finished materials of heading No. 7218 |
| ex 7224 7225 to 7227 7228 | Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel 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. 7224 Manufacture from ingots or other primary forms of heading Nos. 7206, 7218 or 7224 |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished materials of heading No. 7224 |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| ex 7301 | Sheet piling | Manufacture from materials of heading No. 7206 |
| 7302 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails | Manufacture from materials of heading No. 7206 |
| 7304 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading Nos. 7206, 7207, 7218 or 7224 |
| 7308 | Structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No. 7301 may not be used |
| ex 7315 | Skid-chains | Manufacture in which the value of all the materials of heading No. 7315 used does not exceed 50% of the ex works price of the product |
| ex 7322 | Radiators for central heating, not electrically heated | Manufacture in which the value of all the materials of heading No. 7322 used does not exceed 5% of the ex works price of the product |
| ex Chapter 74 | Copper and articles thereof, except for heading Nos. 7401 to 7405; the rule for heading No. ex 7403 is set out below | Manufacture in which: —all the materials used are classified within a heading other than that of the product, and —the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex 7403 | Copper alloys, unwrought | Manufacture from refined copper, unwrought, or waste and scrap |
| ex Chapter 75 | Nickel and articles thereof, except for heading Nos. 7501 to 7503; | Manufacture in which: —all the materials used are classified within a heading other than that of the product, and —the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex Chapter 76 | Aluminium and articles thereof, except for heading Nos. 7601, 7602 and ex 7616; the rules for heading Nos. 7601 and ex 7616 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 |
| 7601 | Unwrought aluminium | Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| ex 7616 | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | <p>Manufacture in which:</p> <ul style="list-style-type: none"> —all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and —the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex Chapter 78 | Lead and articles thereof, except for heading Nos. 7801 and 7802; the rule for heading No. 7801 is set out below | <p>Manufacture in which:</p> <ul style="list-style-type: none"> —all the materials used are classified within a heading other than that of the product, and —the value of all the materials used does not exceed 50% of the ex works price of the product |
| 7801 | <p>Unwrought lead:</p> <ul style="list-style-type: none"> —Refined lead —Other | <p>Manufacture from “bullion” or “work” lead</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 7802 may not be used</p> |
| ex Chapter 79 | Zinc and articles thereof, except for heading Nos. 7901 and 7902; the rule for heading No. 7901 is set out below | <p>Manufacture in which:</p> <ul style="list-style-type: none"> —all the materials used are classified in a heading other than that of the product, and —the value of all the materials used does not exceed 50% of the ex works price of the product |
| 7901 | Unwrought zinc | <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 7902 may not be used</p> |
| ex Chapter 80 | Tin and articles thereof, except for heading Nos. 8001, 8002 and 8007; the rule for heading No. 8001 is set out below | <p>Manufacture in which:</p> <ul style="list-style-type: none"> —all the materials used are classified in a heading other than that of the product, and —the value of all the materials used does not exceed 50% of the ex works price of the product |
| 8001 | Unwrought tin | <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 8002 may not be used</p> |
| ex Chapter 81 | Other base metals, wrought; articles thereof | <p>Manufacture in which the value of all the materials classified in the same heading as the products used does not exceed 50% of the ex works price of the product</p> |
| 8206 | Tools of two or more of the heading Nos. 8202 to 8205, put up in sets for retail sale | <p>Manufacture in which all the materials used are classified in a heading other than heading Nos. 8202 to 8205. However, tools of heading Nos. 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex works price of the set</p> |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
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| (1) | (2) | (3) |
| 8207 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools | Manufacture in which: —all the materials used are classified in a heading other than that of the product, and —the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | 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 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 8208 | Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used |
| 8214 | Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or table ware | Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No. 8306 may be used provided their value does not exceed 30% of the ex works price of the product |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8403, ex 8404, 8406 to 8409, 8412, 8415, 8418, ex 8419, 8420, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8484 and 8485 | Manufacture: —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5% of the ex works price of the product |
| 8403 and ex 8404 | Central heating boilers, other than those of heading No. 8402, and auxiliary plant for central heating boilers | Manufacture in which all the materials used are classified in a heading other than heading No. 8403 or 8404. However, materials which are classified in heading No. 8403 or 8404 may be used provided their value, taken together, does not exceed 5% of the ex works price of the product |
| 8406 | Steam turbines and other vapour turbines | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8409 | Parts suitable for use solely or principally with the engines of heading No. 8407 or 8408 | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8412 | Other engines and motors | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| 8415 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other heat pumps other than air conditioning machines of heading No. 8415 | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5% of the ex works price of the product, and —where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| ex 8419 | Machines for the wood, paper pulp and paperboard industries | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex works price of the product |
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex works price of the product |
| 8425 to 8428 | Lifting, handling, loading or unloading machinery | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified in heading No. 8431 are only used up to a value of 5% of the ex works price of the product |
| 8429 | <p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <ul style="list-style-type: none"> —Road rollers —Other | <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the value of the materials classified within heading No. 8431 are only used up to a value of 5% of the ex works price of the product |
| 8430 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the value of the materials classified within heading No. 8431 are only used up to a value of 5% of the ex works price of the product |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
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| (1) | (2) | (3) |
| ex 8431 | Parts for road rollers | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | Manufacture: —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex works price of the product |
| 8441 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds | Manufacture: —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex works price of the product |
| 8444 to 8447 | Machines of these headings for use in the textile industry | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| ex 8448 | Auxiliary machinery for use with machines for heading Nos. 8444 and 8445 | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8452 | Sewing machines, other than book sewing machines of heading No. 8440; 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 of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and —the thread tension, crochet and zigzag mechanisms used are already originating Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8456 to 8466 | Machine-tools and machines and their parts and accessories of heading Nos. 8456 to 8466 | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8469 to 8472 | Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines) | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product |
| 8484 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8485 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for those falling within the following headings or parts of headings for which the rules are set out below: 8501, 8502, ex 8518, 8519 to 8529, 8535 to 8537, 8542, 8544 to 8546 and 8548 | Manufacture: —in which the value of all the materials used does not exceed 40% of ex works price of the product, and —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5% of the ex works price of the product |
| 8501 | Electric motors and generators (excluding generating sets) | Manufacture: —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within heading No. 8503 are only used up to a value of 5% of the ex works price of the product |
| 8502 | Electric generating sets and rotary converters | Manufacture: —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within heading No. 8501 or 8503, taken together, are only used up to a value of 5% of the ex works price of the product |
| ex 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets | 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 |
| 8519 | Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device | Manufacture: —in which the value of all the materials used does not exceed 40% of the ex works price of the product, —where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 8520 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device | Manufacture: —in which the value of all the materials used does not exceed 40% of the ex works price of the product, —where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 8521 | 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 |
| 8522 | Parts and accessories of apparatus of heading Nos. 8519 to 8521 | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8523 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8524 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: | |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| | <ul style="list-style-type: none"> —Matrices and masters for the production of records —Other | <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within heading No. 8523 are only used up to a value of 5% of the ex works price of the product |
| 8525 | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, —where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, —where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 8527 | Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, —where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 8528 | Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, —where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 8529 | <p>Parts suitable for use solely or principally with the apparatus of heading Nos. 8525 to 8528</p> <ul style="list-style-type: none"> —Suitable for use solely or principally with video recording or reproducing apparatus —Other | <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, —where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 8535 and 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within heading No. 8538 are only used up to a value of 5% of the ex works price of the product |
| 8537 | Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 8517 | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within heading No. 8538 are only used up to a value of 5% of the ex works price of the product |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| 8542 | Electronic integrated circuits and microassemblies | Manufacture: —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within heading No. 8541 or 8542, taken together, are only used up to a value of 5% of the ex works price of the product |
| 8544 | Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8548 | Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8601 to 8607 | Railway or tramway locomotives, rolling-stock and parts thereof | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities; port installations or airfields; parts of the foregoing | Manufacture: —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5% of the ex works price of the product |
| 8609 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8709 to 8711, ex 8712, 8715 and 8716 | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles | Manufacture: —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5% of the ex works price of the product |
| 8710 | Tanks and other armoured fighting vehicles, motorized, 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 within the same heading as the product are only used up to a value of 5% of the ex works price of the product |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars | 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 |
| ex 8712 | Bicycles without ball bearings | Manufacture from materials not classified within heading No. 8714 |
| 8715 | Baby carriages 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 within the same heading as the product are only used up to a value of 5% of the ex works price of the product |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | Manufacture: —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5% of the ex works price of the product |
| 8803 | Parts of goods of heading No. 8801 or 8802 | Manufacture in which the value of all the materials of heading No. 8803 used does not exceed 5% of the ex works price of the product |
| 8804 | Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto: —Rotochutes —Other | Manufacture from materials of any heading including other materials of heading No. 8804 Manufacture in which the value of all the materials of heading No. 8804 used does not exceed 5% of the ex works price of the product |
| 8805 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles | Manufacture in which the value of all the materials of heading No. 8805 used does not exceed 5% of the ex works price of the product |
| Chapter 89 | Ships, boats and floating structures | Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No. 8906 may not be used |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9017, ex 9018, 9024 to 9033 | Manufacture: —in which the value of all the materials used does not exceed 40% of the ex works price of the product, and —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5% of the ex works price of the product |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 9004 | Spectacles, goggles and the like, corrective, protective or other | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| ex 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5% of the ex works price of the product, and —where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5% of the ex works price of the product, and —where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 9007 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5% of the ex works price of the product, and —where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 9011 | Compound optical microscopes, including those for photomicrography, cinemicrophotography or microprojection | <p>Manufacture:</p> <ul style="list-style-type: none"> —in which the value of all the materials used does not exceed 40% of the ex works price of the product, —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5% of the ex works price of the product, and —where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| ex 9014 | Other navigational instruments and appliances | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |
| 9016 | Balances of a sensitivity of 5 cg or better, with or without weights | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less | Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No. 9401 or 9403, provided: —its value does not exceed 25% of the ex works price of the product, and —all the other materials used are already originating and are classified within a heading other than heading No. 9401 or 9403 |
| 9405 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product |
| 9406 | Prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product |
| 9503 | Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds | Manufacture in which: —all the materials used are classified within a heading other than that of the product, and —provided the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex 9506 | Finished golf club heads | Manufacture from roughly shaped blocks |
| 9507 | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No. 9208 or 9705) and similar hunting or shooting requisites: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 5% of the ex works price of the product |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from 'worked' carving materials of the same heading |
| ex 9603 | Brooms and brushes, (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex works price of the set |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture in which: —all the materials used are classified within a heading other than that of the product, and —the value of all the materials used does not exceed 50% of the ex works price of the product |
| 9608 | Ball point pens; felt tipped and other porous-tipped pens and markers, fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 9609 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib points may be used and the other materials classified within the same heading may also be used provided their value does not exceed 5% of the ex works price of the product |

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Manufacture in which: —all the materials used are classified within a heading other than that of the product, and —the value of all the materials used does not exceed 50% of the ex works price of the product |
| ex 9614 | Smoking pipes or pipe bowls | Manufacture from roughly shaped blocks |

Movement Certificates EUR. 1

1. Movement certificates EUR. 1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The competent authorities of the Member States of the Community and of the Czech Republic may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

(*) If goods are not packed, indicate number of articles or state "in bulk" as appropriate

| | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|--|
| 1. Exporter (Name, full address, country) | EUR. 1 No A 000.000 | | |
| See notes overleaf before completing this form | | | |
| 3. Consignee (Name, full address, country) (Optional) | 2. Certificate used in preferential trade between and (Insert appropriate countries, groups of countries or territories) | | |
| 4. Country, group of countries or territory in which the products are considered as originating | | 5. Country, group of countries or territory of destination | |
| 6. Transport details (Optional) | 7. Remarks | | |
| 8. Item Number; Makes and numbers; Number and kind of packages (*); Description of goods | 9. Gross weight (kg) or other measure (litres, m ³ , etc.) | 10. Invoices (Optional) | |
| 11. CUSTOMS ENDORSEMENT Declaration certified Export document (*) Form No..... Customs office Issuing country or territory Stamp Date..... (Signature) | 12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date..... (Signature) | | |

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

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

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

(*) If goods are not packed, indicate number of articles or state "in bulk" as appropriate

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

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents⁽¹⁾

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

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

FORM EUR. 2

1. Form EUR. 2 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Forms shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each Form EUR. 2 shall measure 210×148 mm; a maximum tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 64 g/m^2 .
3. The competent authorities of the Member States of the Community and of the Czech Republic may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

(RECTO)

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

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

- ⁽¹⁾ Insert the countries, groups of countries or territories concerned.
- ⁽²⁾ Refer to any verification carried out by the appropriate authorities.
- ⁽³⁾ The term country of origin means country, group of countries or territory where the goods are considered to be originating.
- ⁽⁴⁾ The term country means country, group of countries or territory of destination.

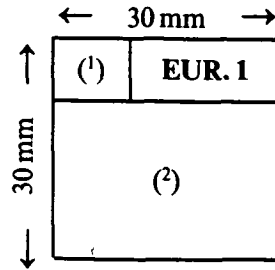
(VERSO)

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>13 Request for verification</p> <p>The verification of the declaration by the exporter on the front of this form is requested.⁽¹⁾</p> <p>.....19..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p> | <p>14 Result of verification</p> <p>Verification carried out shows that (*)</p> <p><input type="checkbox"/> the statements and particulars given in this form are accurate.</p> <p><input type="checkbox"/> this form does not meet the requirements as to accuracy and authenticity (see remarks appended).</p> <p>.....19..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p> <p>(*) Insert X in the appropriate box.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

⁽¹⁾ Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR. 2

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

Specimen impression of the stamp mentioned in Article 16(3)(b)

- (1) Initials or coat of arms of the exporting State.
(2) Such information as is necessary for the identification of the approved exporter.

**List of products referred to in Article 35 which are temporarily excluded from
the scope of this Protocol**

| HS heading No | Description of product |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels |
| 2709 to 2715 | Mineral oils and products of their distillation; bituminous substances; mineral waxes |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels |
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels |
| ex 3403 | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight |
| ex 3404 | Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax |
| ex 3811 | Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals |

PROTOCOL 5

to the Europe Agreement ('the Agreement')

CHAPTER I

Specific provisions relating to trade between Spain and the Czech Republic

ARTICLE 1

The provisions of the Agreement relating to trade in Title III shall be amended as follows in order to take account of the measures and undertakings listed in the Act of Accession of the Kingdom of Spain and of the Portuguese Republic to the European Communities (hereinafter called 'the Act of Accession').

ARTICLE 2

Under the Act of Accession Spain shall not grant to products originating in the Czech Republic more favourable treatment than it provides for imports originating or in free circulation in other Member States.

ARTICLE 3

Quantitative restrictions may be applied to imports into Spain of products originating in the Czech Republic until 31 December 1995 in respect of the products listed in Annex A.

ARTICLE 4

Application of the provisions of this Protocol shall be without prejudice to Council Regulation (EEC) No. 1911/91 of 26 June 1991 on the application of the provisions of Community law to the Canary Islands or Council Decision 91/314/EEC of 26 June 1991 setting up a programme of options specific to the remote and insular nature of the Canary Islands (Poseican).

CHAPTER II

Specific provisions relating to trade between Portugal and the Czech Republic

ARTICLE 5

The provisions of the Agreement relating to trade in Title III shall be amended as follows in order to take account of the measures and undertakings listed in the Act of Accession.

ARTICLE 6

Under the Act of Accession Portugal shall not grant the Czech Republic more favourable treatment than is provided for imports originating in other Member States.

ARTICLE 7

Quantitative restrictions may be applied to imports into Portugal of products originating in the Czech Republic until 31 December 1995 in respect of the products in Annex B.

ANNEX A

| CN code | Notes | Timetable for liberalization |
|---------------|-------|------------------------------|
| ex 0102 90 10 | (1) | 31.12.1995 |
| ex 0102 90 31 | (1) | 31.12.1995 |
| ex 0102 90 33 | (1) | 31.12.1995 |
| ex 0102 90 35 | (1) | 31.12.1995 |
| ex 0102 90 37 | (1) | 31.12.1995 |
| 0103 91 10 | | 31.12.1995 |
| 0103 92 11 | | 31.12.1995 |
| 0103 92 19 | | 31.12.1995 |
| 0201 | | 31.12.1995 |
| 0203 11 10 | | 31.12.1995 |
| 0203 12 11 | | 31.12.1995 |
| 0203 12 19 | | 31.12.1995 |
| 0203 19 11 | | 31.12.1995 |
| 0203 19 13 | | 31.12.1995 |
| 0203 19 15 | | 31.12.1995 |
| 0203 19 55 | | 31.12.1995 |
| 0203 19 59 | | 31.12.1995 |
| 0203 21 10 | | 31.12.1995 |
| 0203 22 11 | | 31.12.1995 |
| 0203 22 19 | | 31.12.1995 |
| 0203 29 11 | | 31.12.1995 |
| 0203 29 13 | | 31.12.1995 |
| 0203 29 15 | | 31.12.1995 |
| 0203 29 55 | | 31.12.1995 |
| 0203 29 59 | | 31.12.1995 |
| 0206 30 21 | | 31.12.1995 |
| 0206 30 31 | | 31.12.1995 |
| 0206 41 91 | | 31.12.1995 |
| 0206 49 91 | | 31.12.1995 |
| 0208 10 10 | | 31.12.1995 |
| 0209 00 11 | | 31.12.1995 |
| 0209 00 19 | | 31.12.1995 |
| 0209 00 30 | | 31.12.1995 |
| 0210 11 11 | | 31.12.1995 |
| 0210 11 19 | | 31.12.1995 |
| 0210 11 31 | | 31.12.1995 |
| 0210 11 39 | | 31.12.1995 |
| 0210 12 11 | | 31.12.1995 |
| 0210 12 19 | | 31.12.1995 |
| 0210 19 10 | | 31.12.1995 |
| 0210 19 20 | | 31.12.1995 |
| 0210 19 30 | | 31.12.1995 |
| 0210 19 40 | | 31.12.1995 |
| 0210 19 51 | | 31.12.1995 |
| 0210 19 59 | | 31.12.1995 |
| 0210 19 60 | | 31.12.1995 |
| 0210 19 70 | | 31.12.1995 |
| 0210 19 81 | | 31.12.1995 |
| 0210 20 | | 31.12.1995 |
| 0210 90 | | 31.12.1995 |
| 0210 90 39 | | 31.12.1995 |
| ex 0210 90 90 | (2) | 31.12.1995 |
| 0401 | | 31.12.1995 |
| 0403 10 22 | | 31.12.1995 |
| 0403 10 24 | | 31.12.1995 |
| 0403 10 26 | | 31.12.1995 |
| ex 0403 90 51 | (3) | 31.12.1995 |
| ex 0403 90 53 | (3) | 31.12.1995 |
| ex 0403 90 59 | (3) | 31.12.1995 |
| 0404 10 91 | | 31.12.1995 |
| 0404 90 11 | | 31.12.1995 |
| 0404 90 13 | | 31.12.1995 |
| 0404 90 19 | | 31.12.1995 |
| 0404 90 31 | | 31.12.1995 |
| 0404 90 33 | | 31.12.1995 |
| 0404 90 39 | | 31.12.1995 |
| 0405 | | 31.12.1995 |
| ex 0406 | (4) | 31.12.1995 |

| CN code | Notes | Timetable for liberalization |
|---------------|-------|------------------------------|
| ex 1001 90 99 | (9) | 31.12.1995 |
| ex 1004 00 90 | (9) | 31.12.1995 |
| 1101 | | 31.12.1995 |
| 1103 11 10 | | 31.12.1995 |
| 1103 11 90 | | 31.12.1995 |
| 1103 12 00 | | 31.12.1995 |
| 1103 13 10 | | 31.12.1995 |
| 1103 13 90 | | 31.12.1995 |
| 1103 14 00 | | 31.12.1995 |
| 1103 19 10 | | 31.12.1995 |
| 1103 19 30 | | 31.12.1995 |
| 1103 19 90 | | 31.12.1995 |
| 1104 11 10 | | 31.12.1995 |
| 1104 12 10 | | 31.12.1995 |
| ex 1104 19 10 | (9) | 31.12.1995 |
| ex 1104 19 30 | (9) | 31.12.1995 |
| ex 1104 19 50 | (9) | 31.12.1995 |
| ex 1104 19 99 | (9) | 31.12.1995 |
| 1104 21 10 | | 31.12.1995 |
| 1104 21 30 | | 31.12.1995 |
| 1104 21 50 | | 31.12.1995 |
| 1104 21 90 | | 31.12.1995 |
| 1104 22 10 | | 31.12.1995 |
| 1104 22 30 | | 31.12.1995 |
| 1104 22 50 | | 31.12.1995 |
| 1104 22 90 | | 31.12.1995 |
| 1104 23 10 | | 31.12.1995 |
| 1104 23 30 | | 31.12.1995 |
| 1104 23 90 | | 31.12.1995 |
| 1104 29 11 | | 31.12.1995 |
| 1104 29 15 | | 31.12.1995 |
| 1104 29 19 | | 31.12.1995 |
| 1104 29 31 | | 31.12.1995 |
| 1104 29 35 | | 31.12.1995 |
| 1104 29 39 | | 31.12.1995 |
| 1104 29 91 | | 31.12.1995 |
| 1104 29 95 | | 31.12.1995 |
| 1104 29 99 | | 31.12.1995 |
| 1104 30 10 | | 31.12.1995 |
| 1104 30 90 | | 31.12.1995 |
| 1108 11 00 | | 31.12.1995 |
| 1109 | | 31.12.1995 |
| 1501 00 11 | | 31.12.1995 |
| 1501 00 19 | | 31.12.1995 |
| ex 1501 00 90 | (9) | 31.12.1995 |
| ex 1601 | (9) | 31.12.1995 |
| ex 1602 10 00 | (9) | 31.12.1995 |
| ex 1602 20 90 | (9) | 31.12.1995 |
| 1602 41 10 | | 31.12.1995 |
| 1602 42 10 | | 31.12.1995 |
| 1602 49 11 | | 31.12.1995 |
| 1602 49 13 | | 31.12.1995 |
| 1602 49 15 | | 31.12.1995 |
| 1602 49 19 | | 31.12.1995 |
| 1602 49 30 | | 31.12.1995 |
| 1602 49 50 | | 31.12.1995 |
| ex 1602 90 10 | (10) | 31.12.1995 |
| 1602 90 51 | | 31.12.1995 |
| ex 1902 20 30 | (11) | 31.12.1995 |
| 2009 60 11 | | 31.12.1995 |
| 2009 60 19 | | 31.12.1995 |
| 2009 60 51 | | 31.12.1995 |
| 2009 60 59 | | 31.12.1995 |
| 2009 60 71 | | 31.12.1995 |
| 2009 60 79 | | 31.12.1995 |
| 2009 60 90 | | 31.12.1995 |

| CN code | Notes | Timetable for liberalization |
|---------------|-------|------------------------------|
| ex 2204 10 11 | (12) | 31.12.1995 |
| ex 2204 10 19 | (12) | 31.12.1995 |
| ex 2204 10 90 | (12) | 31.12.1995 |
| ex 2204 21 10 | (12) | 31.12.1995 |
| 2204 21 25 | | 31.12.1995 |
| 2204 21 29 | | 31.12.1995 |
| 2204 21 35 | | 31.12.1995 |
| 2204 21 39 | | 31.12.1995 |
| ex 2204 21 49 | (12) | 31.12.1995 |
| ex 2204 21 59 | (12) | 31.12.1995 |
| ex 2204 21 90 | (12) | 31.12.1995 |
| ex 2204 29 10 | (12) | 31.12.1995 |
| 2204 29 25 | | 31.12.1995 |
| 2204 29 29 | | 31.12.1995 |
| 2204 29 35 | | 31.12.1995 |
| 2204 29 39 | | 31.12.1995 |
| ex 2204 29 49 | (12) | 31.12.1995 |
| ex 2204 29 59 | (12) | 31.12.1995 |
| ex 2204 29 90 | (12) | 31.12.1995 |
| 2204 30 10 | | 31.12.1995 |
| 2204 30 91 | | 31.12.1995 |
| 2204 30 99 | | 31.12.1995 |

Note: The restriction applying to tariff heading 0803 with regard to the Member States of the European Economic Community and countries eligible for preferences are transitional, operating until a market organization is established for bananas. These products should therefore be included in this Protocol.

Explanatory notes regarding the partial restrictions which Spain will maintain until the end of the transitional period

- (1) Excluding animals for bullfights.
- (2) Domestic swine only.
- (3) Not preserved or concentrated or packed, destined for human consumption only.
- (4) Excluding requesón, emmental, Gruyère, blue cheese, Parmigiano Reggiano and Grana Padano.
- (5) Common bread-making wheat only.
- (6) Tipped oats only.
- (7) Crushed grain only
- (8) Excluding fat from bird bones or residues.
- (9) Only those containing meat or edible offal of domestic swine.
- (10) Only those containing pig blood.
- (11) Only:
 - sausage made of meat, edible offal or blood of domestic swine,
 - any preparation or preserved product containing meat or edible offal of domestic swine.
- (12) Excluding quality wines PSR.

| | |
|------------|------------|
| 0103 10 00 | 2204 21 10 |
| 0103 91 10 | 2204 21 21 |
| 0103 92 11 | 2204 21 23 |
| 0103 92 19 | 2204 21 25 |
| | 2204 21 29 |
| | 2204 21 31 |
| 0701 10 00 | 2204 21 33 |
| 0701 92 10 | 2204 21 35 |
| 0701 90 51 | 2204 29 10 |
| | 2204 29 21 |
| 0701 90 59 | 2204 29 23 |
| | 2204 29 25 |
| 0803 00 10 | 2204 29 29 |
| 0803 00 90 | 2204 29 31 |
| | 2204 29 33 |
| | 2204 29 35 |
| 0804 30 00 | 2204 29 39 |

PROTOCOL 6

on mutual assistance in customs matters

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) 'customs legislation' shall mean provisions applicable in the territories of the Contracting Parties governing the import, export, transit of goods and their placing under any other customs procedure, including measures of prohibition, restriction and control adopted by the said Parties;
- (b) 'customs duties' shall mean all duties, taxes, fees or any other charges which are levied and collected in the territories of the Contracting Parties, in application of customs legislation, but not including fees and charges which are limited in amount to the approximate costs of services rendered;
- (c) 'applicant authority' shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which makes a request for assistance in customs matters;
- (d) 'requested authority' shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which receives a request for assistance in customs matters;
- (e) 'contravention' shall mean any violation of the customs legislation as well as any attempted violation of such legislation.

ARTICLE 2

Scope

1. The Contracting Parties shall assist each other, in the manner and under the conditions laid down in this Protocol, in ensuring that customs legislation is correctly applied, in particular by the prevention, detection and investigation of contraventions of this legislation.
2. Assistance in customs matters, as provided for in this Protocol, applies to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of the judicial authority, unless those authorities so agree.

ARTICLE 3

Assistance on request

1. At the request of the applicant authority, the requested authority shall furnish it with all relevant information to enable it to ensure that customs legislation is correctly applied, including information regarding operations noted or planned which contravene or would contravene such legislation.
2. At the request of the applicant authority, the requested authority shall inform it whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant authority, the requested authority shall take the necessary steps to ensure that a surveillance is kept on:
 - (a) natural or legal persons concerning whom there are reasonable grounds for believing that they are contravening or have contravened customs legislation;
 - (b) movement of goods notified as possibly giving rise to substantial contraventions of customs legislation;
 - (c) means of transport for which there are reasonable grounds for believing that they have been, are or may be used in the contravening of customs legislation.

ARTICLE 4

Spontaneous assistance

The Contracting Parties shall within their competences provide each other with assistance if they consider that to be necessary for the correct application of customs legislation, particularly when they obtain information pertaining to:

- operations which have contravened, contravene or would contravene such legislation and which may be of interest to other Contracting Parties;
- new means or methods employed in realizing such operations;
- goods known to be subject to substantial contravention of customs legislation on import, export, transit or any other customs procedure.

ARTICLE 5

Delivery/Notification

At the request of the applicant authority, the requested authority shall in accordance with its legislation take all necessary measures in order:

- to deliver all documents, and
- to notify all decisions

falling within the scope of this Protocol to an addressee, residing or established in its territory. In such a case Article 6(3) is applicable.

ARTICLE 6

Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. Documents necessary for the execution of such requests shall accompany the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the applicant authority making the request;
 - (b) the measure requested;
 - (c) the object of and the reason for the request;
 - (d) the laws, rules, and other legal elements involved;
 - (e) indications as exact and comprehensive as possible on the natural or legal persons being the target of the investigations;
 - (f) a summary of the relevant facts, except in cases provided for in Article 5.
3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to such authority.
4. If a request does not meet the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures may, however, take place.

ARTICLE 7

Execution of requests

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

2. Requests for assistance will be executed in accordance with the laws, rules, and other legal instruments of the requested Contracting Party.

3. Duly authorized officials of a Contracting Party may, with the agreement of the other Contracting Party involved and within the conditions laid down by the latter, obtain from the offices of the requested authority or other authority for which the requested authority is responsible, information relating to the contravention of customs legislation which the applicant authority needs for the purposes of this Protocol.

4. Officials of a Contracting Party may, with the agreement of the other Contracting Party, be present at enquiries carried out in the latter's territory.

ARTICLE 8

Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries to the applicant authority in the form of documents, certified copies of documents, reports and the like.

2. The documents provided for in paragraph 1 may be replaced by computerized information produced in any form for the same purpose.

ARTICLE 9

Exceptions to the obligation to provide assistance

1. The Contracting Parties may refuse to give assistance as provided for in this Protocol, where to do so would:

- (a) be likely to prejudice sovereignty, public policy (*l'ordre publique*), security or other essential interests; or
- (b) involve currency or tax regulations other than regulations concerning customs duties; or
- (c) violate an industrial, commercial or professional secret.

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

3. If assistance is withheld or denied, the decision and the reasons therefor must be notified to the applicant authority without delay.

ARTICLE 10

Obligation to observe confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended under the relevant laws applicable in the Contracting Party which received it and the corresponding provisions applying to the Community authorities.

2. Nominative data shall not be transmitted whenever there are reasonable grounds to believe that the transfer or the use made of the data transmitted would be contrary to the basic legal principles of one of the Parties, and, in particular, if the person concerned would suffer undue disadvantages. Upon request, the receiving Party shall inform the furnishing Party of the use made of the information supplied and of the results achieved.

3. Nominative data may only be transmitted to customs authorities and, in the case of need for prosecution purposes, to public prosecution and judicial authorities. Other persons or authorities may obtain such information only upon previous authorization by the furnishing authority.

4. The furnishing Party shall verify the accuracy of the information to be transferred. Whenever it appears that the information supplied was inaccurate or to be deleted, the receiving Party shall be notified without delay. The latter shall be obliged to carry out the correction or deletion.

5. Without prejudice to cases of prevailing public interest, the person concerned may obtain, upon request, information on the data stores and the purpose of this storage.

ARTICLE 11

Use of information

1. Information obtained shall be used solely for the purposes of this Protocol and may be used within each Contracting Party for other purposes only with the prior written consent of the administrative authority which furnished the information and shall be subject to any restrictions laid down by that authority. These provisions are not applicable to information concerning offences relating to narcotic drugs and psychotropic substances. Such information may be communicated to other authorities directly involved in the combating of illicit drug traffic, within the limits of Article 2.

2. Paragraph 1 shall not impede the use of information in any judicial or administrative proceedings subsequently instituted for failure to comply with customs legislation.

3. The Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol.

ARTICLE 12

Experts and witnesses

An official of a requested authority may be authorized to appear, within the limitations of the authorization granted, as expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol in the jurisdiction of another Contracting Party, and produce such objects, documents or authenticated copies thereof, as may be needed for the proceedings. The request for an appearance must indicate specifically on what matter and by virtue of what title or qualification the official will be questioned.

ARTICLE 13

Assistance expenses

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

ARTICLE 14

Implementation

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

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

ARTICLE 15

Complementarity

1. This Protocol shall complement and not impede application of any agreements on mutual assistance which have been concluded or may be concluded between individual or several Member States and the Czech Republic. Nor shall it preclude more extensive mutual assistance granted under such agreements.
2. Without prejudice to Article 11, these agreements do not prejudice Community provisions governing the communication between the competent services of the Commission and the customs authorities of the Member States of any information obtained in customs matters which could be of Community interest.

PROTOCOL 7

On concessions with annual limits

The Parties agree that if the Agreement comes into force after 1 January in any year, any concession given within the limits of annual quantities will be adjusted to deduct therefrom the amount of products imported during that year originally in the Czech Republic in accordance with the provisions of Protocol 4 of the Interim Agreement signed between the Community and the Czech and Slovak Federal Republic on 16 December 1991 as amended by the Supplementary Protocols between the Community and each of the Czech Republic and Slovak Republic.

PROTOCOL 8

On the succession of the Czech Republic in respect of the Exchanges of Letters between the European Economic Community (Community) and the Czech and Slovak Federal Republic concerning transit and land transport infrastructure

Whereas upon the signature on 16 December 1991 of the Europe Agreement and the Interim Agreement between the European Communities and its Member States on the one hand and the Czech and Slovak Federal Republic on the other hand, Exchanges of Letters in the form annexed hereto were signed between the European Economic Community on the one hand and the Czech and Slovak Federal Republic on the other hand;

Whereas these Exchanges of Letters were amended by the Exchanges of Letters signed on 19 February 1992 between the European Economic Community on the one hand and the Czech and Slovak Federal Republic on the other hand annexed hereto;

Whereas the Czech Republic has declared, in a letter to the President of the Commission of the European Communities of 15 December 1992 that it "shall assume all the obligations resulting from all the agreements between the Czech and Slovak Federal Republic and the European Communities";

Whereas the Czech Republic is, as of 1 January 1993, a successor state to the Czech and Slovak Federal Republic;

Whereas the Czech Republic undertakes not to worsen the conditions of land transit in comparison to the situation which prevailed under the abovementioned Exchange of Letters in the Czech and Slovak Federal Republic;

The Czech Republic and the Community agree as follows:

ARTICLE 1

The Community on the one hand and the Czech Republic on the other hand assume all rights and obligations of the Community on the one hand and the former Czech and Slovak Federal Republic on the other hand contained in the aforementioned Exchanges of Letters.

ARTICLE 2

The Czech Republic undertakes to issue such a number of permits as provided for in the Exchange of Letters concerning transit mentioned above. The permits shall be valid (as of 1994) only on the territory of the Czech Republic. The Czech Republic shall issue a permit regularly to a holder of a permit issued by the Slovak Republic under the abovementioned Exchange of Letters, limited to the maximum number foreseen under the abovementioned Exchange of Letters.

ARTICLE 3

The amount of administrative charges, taxes and other possible fees imposed on a taxable permit by the Czech Republic under the Exchange of Letters mentioned above shall not exceed 9,250 Czech crowns.

ARTICLE 4

The Czech Republic declares that, in order not to create less favourable conditions for transit than prevailed under the abovementioned Exchange of Letters for Community hauliers, it will take all possible measures to prevent unnecessary delays for Community hauliers as a result of checks on the borders between the Czech Republic and the Slovak Republic.

**EXCHANGE OF LETTERS
BETWEEN THE EUROPEAN ECONOMIC COMMUNITY AND THE
CZECH AND SLOVAK FEDERAL REPUBLIC CONCERNING TRANSIT**

A. Letter from the Czech and Slovak Federal Republic

Sir,

During the negotiations of the Europe Agreement between the European Communities and their Member States and the Czech and Slovak Federal Republic (CSFR), the following Agreement was reached:

1. The Parties to the Europe Agreement shall not take any measures which would prejudice the situation resulting from the application of the existing bilateral agreements between the Member States of the Community and the CSFR.
2. More particularly, within the framework of a global solution to the problems of transit through the CSFR for those Member States of the Community most directly concerned, the CSFR hereby grants 2000 additional taxable permits in 1991 in addition to the existing quota granted pursuant to the bilateral agreements for 1991. Furthermore the CSFR shall grant in 1992, 1993 and 1994, in addition to the existing quota granted prior hereto pursuant to the bilateral agreements for 1991, including the previously mentioned 2000 permits, permits in the following way:

| | <i>1992</i> | <i>1993</i> | <i>1994</i> |
|--------------------|-------------|-------------|-------------------|
| Untaxed | 1300 | 1300 | 1440 ¹ |
| Taxable | 1000 | 1000 | 1332 ¹ |
| Third country | — | — | — |
| combined transport | 4000 | 4000 | 4680 ² |

Combined transport permits are to be used by lorries to cross CSFR territory by CSFR railroads in the form of "rolling roads", on the condition that the costs and time involved in this mode of transport will be comparable to those of road transit operations with taxes. For the number of permits for which these conditions cannot be met, the CSFR shall provide taxable transit permits. All abovementioned transit permits are of a round-trip character.

In 1995 and in subsequent years, until the entry into force of a bilateral transport agreement between the Community and the CSFR, the CSFR shall increase the number of untaxed, taxable and combined transport licences with the same rates as in 1994.

I should be obliged if you would confirm the agreement of the European Economic Community to the contents of this letter.

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

For
the Government of the Czech and Slovak Federal Republic

¹Increase of 2% over 1993.

²Increase of 17% over 1993.

B. Letter from the Community

Sir,

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

"During the negotiations of the Europe Agreement between the European Communities and their Member States and the Czech and Slovak Federal Republic (CSFR), the following Agreement was reached:

1. The Parties to the Europe Agreement shall not take any measures which would prejudice the situation resulting from the application of the existing bilateral agreements between the Member States of the Community and the CSFR.
2. More particularly, within the framework of a global solution to the problems of transit through the CSFR for those Member States of the Community most directly concerned, the CSFR hereby grants 2000 additional taxable permits in 1991 in addition to the existing quota granted pursuant to the bilateral agreements for 1991. Furthermore the CSFR shall grant in 1992, 1993 and 1994, in addition to the existing quota granted prior hereto pursuant to the bilateral agreements for 1991, including the previously mentioned 2000 permits, permits in the following way:

| | 1992 | 1993 | 1994 |
|--------------------|------|------|-------------------|
| Untaxed | 1300 | 1300 | 1440 ¹ |
| Taxable | 1000 | 1000 | 1332 ¹ |
| Third country | — | — | — |
| combined transport | 4000 | 4000 | 4680 ² |

Combined transport permits are to be used by lorries to cross CSFR territory by CSFR railroads in the form of "rolling roads", on the condition that the costs and time involved in this mode of transport will be comparable to those of road transit operations with taxes. For the number of permits for which these conditions cannot be met, the CSFR shall provide taxable transit permits. All abovementioned transit permits are of a round-trip character.

In 1995 and in subsequent years, until the entry into force of a bilateral transport agreement between the Community and the CSFR, the CSFR shall increase the number of untaxed, taxable and combined transport licences with the same rates as in 1994.

I should be obliged if you would confirm the agreement of the European Economic Community to the contents of this letter.

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

I have the honour to confirm that the Community is in agreement with the contents of this letter. Please accept, Sir, the assurance of my highest consideration.

On behalf of the Council of
the European Communities

¹Increase of 2% over 1993.

²Increase of 17% over 1993.

**EXCHANGE OF LETTERS
BETWEEN THE EUROPEAN ECONOMIC COMMUNITY AND THE
CZECH REPUBLIC CONCERNING LAND TRANSPORT INFRASTRUCTURE**

A. Letter from the Community

Sir,

I have the honour of confirming to you herewith the position of the Community, expressed during their negotiations of the Europe Agreement between the European Communities and their Member States and the Czech Republic, that the Community shall, within the framework of the financial mechanisms provided for in the Agreement, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.

I should be obliged if you would confirm the agreement of the Czech Republic to the contents of this letter.

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

On behalf of
the Council of the European Communities

B. Letter from the Czech Republic

Sir,

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

“I have the honour of confirming to you herewith the position of the Community, expressed during their negotiations of the Europe Agreement between the European Communities and their Member States and the Czech Republic, that the Community shall, within the framework of the financial mechanisms provided for in the Agreement, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.

I should be obliged if you would confirm the agreement of the Czech Republic to the content of this letter.”

I have the honour to confirm that my government is in agreement with the contents of your letter.

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

For
the Government of the Czech Republic

**AGREEMENT
IN THE FORM OF AN EXCHANGE OF LETTERS
AMENDING THE EXCHANGES OF LETTERS BETWEEN
THE COMMUNITY AND CZECH AND SLOVAK FEDERAL REPUBLIC
CONCERNING TRANSIT SIGNED IN BRUSSELS ON 16 DECEMBER 1991**

A. Letter from the Community

Sir,

Upon the occasion of the signatures on 16 December 1991 of the Europe Agreement between the Communities and their Member States and the Czech and Slovak Federal Republic and of the Interim Agreement on trade and trade related matters between the European Economic Community ('the Community') and the European Coal and Steel Community of the one part, and the Czech and Slovak Federal Republic, of the other part, Agreements in the form of Exchanges of Letters between the Community and Czechoslovakia concerning transit were signed. The Europe Agreement has not yet come into force. The Interim Agreement came into force on 1 March 1992.

Since the signature of the Exchanges of Letters, the Czech and Slovak Federal Republic increased the fee for taxable transit permits. This decision had consequences on the arrangements made in December concerning transit and the parties consider it necessary to come to an agreement through the present Exchange of Letters, to amend the relevant provisions of the Exchanges of Letters signed on 16 December 1991 to take account thereof.

Accordingly, I propose that the Exchanges of Letters signed on 16 December 1991 be amended as follows:

In paragraph 2 the following sentence shall be inserted after the first sentence of the first subparagraph: 'The fee per taxable permit is 18 500 Czechoslovak crowns.'

The following subparagraph shall be added after the second subparagraph of paragraph 2: 'Both sides agreed that if the transit situation on the territory of former Yugoslavia is not normalized they will jointly examine before the end of the year the possible changes concerning the abovementioned arrangements. Changes in the above provisions can be made by common agreement between the parties.'

If the foregoing is acceptable to the Czech and Slovak Federal Republic, I have the honour to propose that this letter, together with Your Excellency's reply to that effect, shall constitute an amendment to the Exchange of Letters signed on 16 December 1991.

This agreement is hereby approved by the parties in accordance with their respective procedures.

This Agreement shall enter into force on the first day following that on which the parties notify each other that the procedures mentioned in the preceding subparagraph have been completed. It shall apply from 15 March 1992.

I should be obliged if you would confirm the agreement of the Government of the Czech and Slovak Federal Republic to the contents of this letter.

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

On behalf of the Council
of the European Communities

B. *Letter from the Czech and Slovak Federal Republic*

Sir,

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

'Upon the occasion of the signatures on 16 December 1991 of the Europe Agreement between the Communities and their Member States and the Czech and Slovak Federal Republic and of the Interim Agreement on trade and trade related matters between the European Economic Community ("the Community") and the European Coal and Steel Community, of the one part, and the Czech and Slovak Federal Republic, of the other part. Agreements in the form of Exchanges of Letters between the Community and Czechoslovakia concerning transit were signed. The Europe Agreement has not yet come into force. The Interim Agreement came into force on 1 March 1992.

Since the signature of the Exchanges of Letters, the Czech and Slovak Federal Republic increased the fee for taxable transit permits. This decision had consequences on the arrangements made in December concerning transit and the parties consider it necessary to come to an agreement through the present Exchange of Letters, to amend the relevant provisions of the Exchanges of Letters signed on 16 December 1991 to take account thereof.

Accordingly, I propose that the Exchanges of Letters signed on 16 December 1991 be amended as follows:

In paragraph 2 the following sentence shall be inserted after the first sentence of the first subparagraph: "The fee per taxable permit is 18 500 Czechoslovak crowns."

The following subparagraph shall be added after the second subparagraph of paragraph 2: "Both sides agreed that if the transit situation on the territory of former Yugoslavia is not normalized they will jointly examine before the end of the year the possible changes concerning the abovementioned arrangements. Changes in the above provisions can be made by common agreement between the parties."

If the foregoing is acceptable to the Czech and Slovak Federal Republic, I have the honour to propose that this letter, together with Your Excellency's reply to that effect, shall constitute an amendment to the Exchange of Letters signed on 16 December 1991.

This Agreement is hereby approved by the parties in accordance with their respective procedures.

This Agreement shall enter into force on the first day following that on which the parties notify each other that the procedures mentioned in the preceding subparagraph have been completed. It shall apply from 15 March 1992.

I should be obliged if you would confirm the agreement of the Government of the Czech and Slovak Federal Republic to the contents of this letter.'

I have the honour to confirm that my Government is in agreement with the contents of this letter.

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

For the
Czech and Slovak Federal Republic

**AGREEMENT
IN THE FORM OF AN EXCHANGE OF LETTERS
REPLACING THE EXCHANGES OF LETTERS BETWEEN
THE COMMUNITY AND CZECH AND SLOVAK FEDERAL REPUBLIC
ON LAND TRANSPORT INFRASTRUCTURE
SIGNED IN BRUSSELS ON 16 DECEMBER 1991**

A. Letter from the Community

Sir,

Upon the occasion of the signature on 16 December 1991 of the Interim Agreement on trade and trade related matters between the European Economic Community ('the Community') and the European Coal and Steel Community, of the one part, and the Czech and Slovak Federal Republic, of the other part, an Agreement in the form of an Exchange of Letters between the Community and Czechoslovakia concerning land transport infrastructure was signed. The Interim Agreement came into force on 1 March 1992.

Since the signature of the Exchange of Letters, the Czech and Slovak Federal Republic increased the fee for taxable transit permits. This law had consequences on the arrangements made in December concerning transit and the parties consider it necessary to come to an agreement through the present Exchange of Letters, to amend the relevant provisions of the Exchange of Letters signed on 16 December 1991 to take account thereof.

Accordingly, I propose that the text of the Exchange of Letters signed on 16 December 1991 be replaced by the following text:

'I have the honour of confirming to you herewith that the Community has full understanding of the infrastructural and environmental problems the Czech and Slovak Federal Republic is facing in the area of transport and shall, within the framework of the financial mechanisms provided for, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.

In this context, I take note of the Czech and Slovak Federal Republic's explanation of the urgent need for financial assistance to enable its land transport infrastructure to cope with the increased transit traffic in its territory.

The parties agree to seek, in the context of the existing Trade and Co-operation Agreement, possible ways and means to contribute to the improvement of such infrastructure in the Czech and Slovak Federal Republic, paying special attention to border crossings and nearby areas, combined transport, transit motorways, waterways transport and environmental aspects, without prejudice to appraisal of projects according to existing procedures.

The parties further agree to start, at their earliest convenience, discussions about possible Community financial assistance.

The Czech and Slovak Federal Republic will consider further reducing the rate of taxable permits for Community hauliers according to progress in the above discussions.

If the foregoing is acceptable to the Czech and Slovak Federal Republic, I have the honour to propose that this letter, together with Your Excellency's reply to that effect, shall constitute the replacement of the Exchange of Letters signed on 16 December 1991.

This Agreement is hereby approved by the parties in accordance with their respective procedures.

This Agreement shall enter into force on the first day following that on which the parties notify each other that the procedures mentioned in the preceding subparagraph have been completed. It shall apply from 15 March 1992.'

I should be obliged if you would confirm the agreement of the Government of the Czech and Slovak Federal Republic to the contents of this letter.

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

On behalf of the Council
of the European Communities

B. Letter from the Czech and Slovak Federal Republic

Sir,

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

'Upon the occasion of the signatures on 16 December 1991 of the Interim Agreement on trade and trade related matters between the European Economic Community ("the Community") and the European Coal and Steel Community, of the one part, and the Czech and Slovak Federal Republic, of the other part, an Agreement in the form of an Exchange of Letters between the Community and Czechoslovakia concerning land transport infrastructure was signed. The Interim Agreement came into force on 1 March 1992.

Since the signature of the Exchange of Letters, the Czech and Slovak Federal Republic increased the fee for taxable transit permits. This law had consequences on the arrangements made in December concerning transit and the parties consider it necessary to come to an agreement through the present Exchange of Letters, to amend the relevant provisions of the Exchange of Letters signed on 16 December 1991 to take account thereof.

Accordingly, I propose that the text of the Exchange of Letters signed on 16 December 1991 be replaced by the following text:

"I have the honour of confirming to you herewith that the Community has full understanding of the infrastructural and environmental problems the Czech and Slovak Federal Republic is facing in the area of transport and shall, within the framework of the financial mechanisms provided for, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.

In this context, I take note of the Czech and Slovak Federal Republic's explanation of the urgent need for financial assistance to enable its land transport infrastructure to cope with the increased transit traffic in its territory.

The parties agree to seek, in the context of the existing Trade and Co-operation Agreement, possible ways and means to contribute to the improvement of such infrastructure in the Czech and Slovak Federal Republic, paying special attention to border crossings and nearby areas, combined transport, transit motorways, waterways transport and environmental aspects, without prejudice to appraisal of projects according to existing procedures.

The parties further agree to start, at their earliest convenience, discussions about possible Community financial assistance.

The Czech and Slovak Federal Republic will consider further reducing the rate of taxable permits for Community hauliers according to progress in the above discussions."

If the foregoing is acceptable to the Czech and Slovak Federal Republic, I have the honour to propose that this letter, together with Your Excellency's reply to that effect, shall constitute the replacement of the Exchange of Letters signed on 16 December 1991.

This Agreement is hereby approved by the parties in accordance with their respective procedures.

This Agreement shall enter into force on the first day following that on which the parties notify each other that the procedures mentioned in the preceding subparagraph have been completed. It shall apply from 15 March 1992.

I should be obliged if you would confirm the agreement of the Government of the Czech and Slovak Federal Republic to the contents of this letter.'

I have the honour to confirm that my Government is in agreement with the contents of this letter.

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

For the
Czech and Slovak Federal Republic

**AGREEMENT
IN THE FORM OF AN EXCHANGE OF LETTERS
REPLACING THE EXCHANGES OF LETTERS BETWEEN
THE COMMUNITY AND THE CZECH AND SLOVAK FEDERAL REPUBLIC
ON LAND TRANSPORT INFRASTRUCTURE
SIGNED IN BRUSSELS ON 16 DECEMBER 1991**

A. Letter from the Community

Sir,

Upon the occasion of the signature on 16 December 1991 of the Europe Agreement between the Communities and their Member States and the Czech and Slovak Federal Republic an Agreement in the form of an Exchange of Letters between the Community and Czechoslovakia concerning land transport infrastructure was signed. The Europe Agreement has not yet come into force.

Since the signature of the Exchange of Letters, the Czech and Slovak Federal Republic increased the fee for taxable transit permits. This law had consequences on the arrangements made in December concerning transit and the parties consider it necessary to come to an agreement through the present Exchange of Letters, to amend the relevant provisions of the Exchange of Letters signed on 16 December 1991 to take account thereof.

Accordingly, I propose that the text of the Exchange of Letters signed on 16 December 1991 be replaced by the following text:

'I have the honour of confirming to you herewith that the Community has full understanding of the infrastructural and environmental problems the Czech and Slovak Federal Republic is facing in the area of transport and shall, within the framework of the financial mechanisms provided for in the Europe Agreement, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.

In this context, I take note of the Czech and Slovak Federal Republic's explanation of the urgent need for financial assistance to enable its land transport infrastructure to cope with the increased transit traffic in its territory.

The parties agree to seek, on the basis of this Exchange of Letters and referring to Article 81 in the Europe Agreement, possible ways and means to contribute to the improvement of such infrastructure in the Czech and Slovak Federal Republic, paying special attention to border crossings and nearby areas, combined transport, transit motorways, waterways transport and environmental aspects, without prejudice to appraisal of projects according to existing procedures.

The parties further agree to start, at their earliest convenience, discussions about possible Community financial assistance.

The Czech and Slovak Federal Republic will consider further reducing the rate of taxable permits for Community hauliers according to progress in the above discussions.'

If the foregoing is acceptable to the Czech and Slovak Federal Republic, I have the honour to propose that this letter, together with Your Excellency's reply to that effect, shall constitute the replacement of the Exchange of Letters signed on 16 December 1991.

This agreement is hereby approved by the parties in accordance with their respective procedures.

This Agreement shall enter into force on the first day following that on which the parties notify each other that the procedures mentioned in the preceding subparagraph have been completed. It shall apply from 15 March 1992.

I should be obliged if you would confirm the agreement of the Government of the Czech and Slovak Federal Republic to the contents of this letter.

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

On behalf of the Council
of the European Communities

B. Letter from the Czech and Slovak Federal Republic

Sir,

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

'Upon the occasion of the signature on 16 December 1991 of the Europe Agreement between the Communities and their Member States and the Czech and Slovak Federal Republic an Agreement in the form of an Exchange of Letters between the Community and Czechoslovakia concerning land transport infrastructure was signed. The Europe Agreement has not yet come into force.

Since the signature of the Exchange of Letters, the Czech and Slovak Federal Republic increased the fee for taxable transit permits. This law had consequences on the arrangements made in December concerning transit and the parties consider it necessary to come to an agreement through the present Exchange of Letters, to amend the relevant provisions of the Exchange of Letters signed on 16 December 1991 to take account thereof.

Accordingly, I propose that the text of the Exchange of Letters signed on 16 December 1991 be replaced by the following text:

"I have the honour of confirming to you herewith that the Community has full understanding of the infrastructural and environmental problems the Czech and Slovak Federal Republic is facing in the area of transport and shall, within the framework of the financial mechanisms provided for in the Europe Agreement, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.

In this context, I take note of the Czech and Slovak Federal Republic's explanation of the urgent need for financial assistance to enable its land transport infrastructure to cope with the increased transit traffic in its territory.

The parties agree to seek, on the basis of this Exchange of Letters and referring to Article 81 in the Europe Agreement, possible ways and means to contribute to the improvement of such infrastructure in the Czech and Slovak Federal Republic, paying special attention to border crossings and nearby areas, combined transport, transit motorways, waterways transport and environmental aspects, without prejudice to appraisal of projects according to existing procedures.

The parties further agree to start, at their earliest convenience, discussions about possible Community financial assistance.

The Czech and Slovak Federal Republic will consider further reducing the rate of taxable permits for Community hauliers according to progress in the above discussions."

If the foregoing is acceptable to the Czech and Slovak Federal Republic, I have the honour to propose that this letter, together with Your Excellency's reply to that effect, shall constitute the replacement of the Exchange of Letters signed on 16 December 1991.

This Agreement is hereby approved by the parties in accordance with their respective procedures.

This Agreement shall enter into force on the first day following that on which the parties notify each other that the procedures mentioned in the preceding subparagraph have been completed. It shall apply from 15 March 1992.

I should be obliged if you would confirm the agreement of the Government of the Czech and Slovak Federal Republic to the contents of this letter.'

I have the honour to confirm that my Government is in agreement with the contents of this letter.

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

For the
Czech and Slovak Federal Republic

Information on the entry into force of the amending agreements on transit with Hungary and the Czech and Slovak Federal Republic

The Agreements in the form of exchanges of letters with Hungary and the Czech and Slovak Federal Republic amending or replacing the exchanges of letters on 16 December 1991¹ concerning transit and road infrastructure, which the Council decided to conclude on 7 December 1992, entered into force on 10 December 1992, notification of completion of the procedures required for this purpose having been given on 9 December 1992.

FINAL ACT

The plenipotentiaries of: The Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of The Netherlands, the Portuguese Republic, The United Kingdom of Great Britain and Northern Ireland, Contracting Parties to the Treaty establishing the European Economic Community, the Treaty establishing the European Coal and Steel Community and the Treaty establishing the European Atomic Energy Community, hereinafter referred to as "Member States", and of the European Economic Community, the European Coal and Steel Community and the European Atomic Energy Community, hereinafter referred to as "the Community", of the one part, and

the plenipotentiaries of the Czech Republic, of the other part,

meeting at Luxembourg on the fourth day of October in the year one thousand nine hundred and ninety-three for the signature of the Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Czech Republic of the other part ("the Europe Agreement"),

have adopted the following texts:

the Europe Agreement, and the following Protocols:

Protocol No. 1 on textile and clothing products

Protocol No 2 on products covered by the Treaty establishing the European Coal and Steel Community (ECSC)

Protocol No 3 on trade between the Czech Republic and the Community in processed agricultural products not covered by Annex II to the EEC Treaty

Protocol No 4 concerning the definition of the concept of "originating products" and methods of administrative co-operation

Protocol No 5 on specific provisions concerning trade between the Czech Republic and Spain and Portugal

Protocol No 6 on mutual assistance in customs matters

Protocol No 7 on concessions with annual limits.

Protocol No 8 on the succession of the Czech Republic in respect of the Exchanges of Letters between the European Economic Community (Community) and the Czech and Slovak Federal Republic concerning transit and land transport infrastructure

¹For the exchanges of letters drawn up in the framework of the Interim Agreements on trade and trade-related matters, see OJ No L115 and OJ No L116, 30.4.1992.

The plenipotentiaries of the Member States and of the Community and the plenipotentiaries of the Czech Republic have adopted the texts of the joint declarations listed below and annexed to this Final Act:

- Joint declaration on Article 8(4) of the Agreement
- Joint declaration on Article 38(1) of the Agreement
- Joint declaration on Article 38 of the Agreement
- Joint declaration on Article 39 of the Agreement
- Joint declaration on Chapter II of Title IV of the Agreement
- Joint declaration on Chapter III of Title IV of the Agreement
- Joint declaration on Article 57(3) of the Agreement
- Joint declaration on Article 59 of the Agreement
- Joint declaration on Article 60 of the Agreement
- Joint declaration on Article 64 of the Agreement
- Joint declaration on Article 67 of the Agreement
- Joint declaration on Article 109 of the Agreement
- Joint declaration on Article 117(2) of the Agreement
- Joint declaration on Article 5 of Protocol No 6.

The plenipotentiaries of the Member States and of the Community and the plenipotentiaries of the Czech Republic have also taken note of the following Exchanges of Letters annexed to this Final Act:

- Exchange of Letters concerning certain arrangements for live bovine animals
- Exchange of Letters concerning Article 68 of the Agreement
- Exchange of Letters concerning the specification of areas of common interest eligible for financial assistance

The plenipotentiaries of the Member States and of the Community and the plenipotentiaries of the Czech Republic have further taken note of the Declaration by the French Government annexed to this Final Act:

- Declaration by the French Government on its overseas countries and territories.

The plenipotentiaries of the Czech Republic have taken note of the declarations listed below and annexed to this Final Act:

- Community declaration on Article 6 and 117 of the Agreement
- Community declaration on Chapter I of Title IV of the Agreement
- Community declaration on Article 8(4) of Protocol No 2 on ECSC products.

The plenipotentiaries of the Member States and of the Community have taken note of the declarations listed below and annexed to this Final Act:

- Letter from the Government of the Czech Republic to the Community concerning Protocol No 2.

Done at Luxembourg on the fourth day of October in the year one thousand nine hundred and ninety-three.

JOINT DECLARATIONS

1. *Article 8(4)*

The Community and the Czech Republic confirm 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.

2. *Article 38(1)*

It is understood that the concept "conditions and modalities applicable in each Member State" includes Community rules where appropriate.

3. *Article 38*

It is understood that the notion "children" is defined in accordance with national legislation of the host country concerned.

4. *Article 39*

It is understood that the notion "members of their family" is defined in accordance with the national legislation of the host country concerned.

5. *Chapter II of Title IV*

Without prejudice to the provisions of Chapter IV of Title IV, the Parties agree that treatment of the nationals or companies of one Party shall be considered to be less favourable than that accorded to those of the other Party if such treatment is either formally or de facto less favourable than the treatment accorded to those of the other Party.

6. *Chapter III of Title IV*

The Parties shall endeavour to achieve a mutually satisfactory result in the framework of the current negotiations on services taking place in the Uruguay Round.

7. *Article 57(3)*

The Parties declare that the Agreements referred to in Article 57(3) should aim at the highest possible extension of the transport regulations and policies applicable in the Community and in the Member States to the relations between the Community and the Czech Republic in the field of transport.

8. *Article 59*

The sole fact of requiring a visa for natural persons of certain Parties and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

9. *Article 60*

Whenever the Association Council is called upon to take measures for further liberalization in the areas of services or persons, it shall also determine for which transactions related to such measures payments are to be authorized in freely convertible currency.

10. *Article 64*

The Parties shall not make improper use of provisions on professional secrecy to prevent the disclosure of information in the field of competition.

11. *Article 67*

The Parties agree that for the purpose of this Association Agreement "intellectual, industrial and commercial property" is to be given a similar meaning as in Article 36 of the EEC Treaty and includes in particular protection of copyright and neighbouring rights, patents, industrial designs, trademarks and service marks, topographies of integrated circuits, software, geographical indications, as well as protection against unfair competition and protection of undisclosed information on know-how.

12. *Article 109*

The Parties agree that the Association Council, in accordance with Article 109 of the Agreement, will examine the creation of a consultative mechanism composed of members of the Economic and Social Committee of the Community and the corresponding partners of the Czech Republic.

13. *Article 117(2)*

The Parties to the Agreement,

for the purpose of its correct interpretation and its practical application

agree that

the term "cases of special urgency" included in Article 117 of the Agreement means a case of the material breach of the Agreement by one of the Parties. A material breach of the Agreement consists in

(a) repudiation of the Agreement not sanctioned by the general rules of international law

or

(b) violation of essential elements of the Agreement, namely its Article 6.

14. *Article 5 of Protocol No 6*

The Contracting Parties stress that the reference which is made in Article 5 of Protocol No 6 their own legislation may cover, where appropriate, an international commitment they could have contracted, such as the Convention on the service abroad of judicial and extra-judicial documents in civil or commercial matters, concluded in The Hague on 15 November 1965.

**EXCHANGE OF LETTERS
BETWEEN THE EUROPEAN ECONOMIC COMMUNITY AND
THE CZECH REPUBLIC CONCERNING CERTAIN ARRANGEMENTS
FOR LIVE BOVINE ANIMALS**

A. *Letter from the Community*

Sir,

I have the honour to refer to the discussions concerning trade arrangements for certain agricultural products between the Community and the Czech Republic which have taken place in the framework of the negotiations of an Association Agreement.

I hereby confirm that the Community will take the necessary measures to ensure that the Czech Republic will get full access to the import régime for live bovine animals in the framework of Article 13 of Council Regulation No. 805/68 on the same conditions as Poland, Hungary and the Slovak Republic from the entry into force of this Agreement.

I should be obliged if you would confirm that the Government of the Czech Republic is in agreement with the contents of this letter.

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

On behalf of
the Council of the European Communities

B. *Letter from the Czech Republic*

Sir,

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

“I have the honour to refer to the discussions concerning trade arrangements for certain agricultural products between the Community and the Czech Republic which have taken place in the framework of the negotiations of an Association Agreement.

I hereby confirm that the Community will take the necessary measures to ensure that the Czech Republic will get full access to the import régime for live bovine animals in the framework of Article 13 of Council Regulation No. 805/68 on the same conditions as Poland, Hungary and the Slovak Republic from the entry into force of this Agreement.

I should be obliged if you would confirm that the Government of the Czech Republic is in agreement with the contents of this letter.”

I have the honour to confirm that my Government is in agreement with the contents of this letter.

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

For
the Government of the Czech Republic

**EXCHANGE OF LETTERS
BETWEEN THE EUROPEAN ECONOMIC COMMUNITY
AND THE CZECH REPUBLIC CONCERNING ARTICLE 68**

A. *Letter from the Community*

Sir,

I have the honour to refer to the discussions concerning Article 68 of the Europe Agreement.

I hereby confirm that with regard to the provisions of Article 68 of the Europe Agreement, the access to contract award procedures in the Czech Republic granted to Community companies upon entry into force of the Agreement pursuant to Article 68 shall apply to Community companies established in the Czech Republic in the form of subsidiaries as described in Article 45 and in the forms described in Article 55. Notwithstanding the provisions of Article 68, Community companies established in the Czech Republic in the form of branches and agencies as described in Article 45 shall have access to contract award procedures in the Czech Republic at the latest by the end of the transitional period referred to in Article 7.

I should be obliged if you would confirm that the Government of the Czech Republic is in agreement with the contents of this letter.

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

On behalf of
the Council of the European Communities

B. *Letter from the Czech Republic*

Sir,

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

“I have the honour to refer to the discussions concerning Article 68 of the Europe Agreement.

I hereby confirm that with regard to the provisions of Article 68 of the Europe Agreement, the access to contract award procedures in the Czech Republic granted to Community companies upon entry into force of the Agreement pursuant to Article 68 shall apply to Community companies established in the Czech Republic in the form of subsidiaries as described in Article 45 and in the forms described in Article 55. Notwithstanding the provisions of Article 68, Community companies established in the Czech Republic in the form of branches and agencies as described in Article 45 shall have access to contract award procedures in the Czech Republic at the latest by the end of the transitional period referred to in Article 7.

I should be obliged if you would confirm that the Government of the Czech Republic is in agreement with the contents of this letter.”

I have the honour to confirm that my Government is in agreement with the contents of this letter.

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

For
the Government of the Czech Republic

**EXCHANGE OF LETTERS
BETWEEN THE EUROPEAN ECONOMIC COMMUNITY AND THE
CZECH REPUBLIC CONCERNING THE SPECIFICATION OF AREAS
OF COMMON INTEREST ELIGIBLE FOR FINANCIAL ASSISTANCE**

A. *Letter from the Czech Republic*

Sir,

In the negotiations which led to the signing of the Association Agreement between the Community, its Member States and the Czech Republic it was agreed that the Community financial assistance shall aim at the effective implementation of economic and technical co-operation in areas of common interest, especially the following:

- industrial restructuring and in particular in the conversion of armaments industries;
- harmonization of technical standards, certification procedures and customs;
- science and technology and education;
- implementation of energy saving programmes and restructuring of energy sector;
- restructuring and modernization of the transport and communications infrastructure;
- regional development and environment;
- promotion of small and medium scale enterprise;
- agriculture;
- social co-operation;
- statistical co-operation;
- harmonization of legislation;
- modernization of infrastructure of intellectual, industrial and commercial property;
- banking, insurance and other financial services.

I should be obliged if you would confirm your agreement with the terms of this letter.

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

For
the Government of the Czech Republic

B. *Letter from the Community*

Sir,

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

“In the negotiations which led to the signing of the Association Agreement between the Community, its Member States and the Czech Republic it was agreed that the Community financial assistance shall aim at the effective implementation of economic and technical co-operation in areas of common interest, especially the following:

- industrial restructuring and in particular in the conversion of armaments industries;
- harmonization of technical standards, certification procedures and customs;
- science and technology and education;
- implementation of energy saving programmes and restructuring of energy sector;
- restructuring and modernization of the transport and communications infrastructure;

- regional development and environment;
- promotion of small and medium scale enterprise;
- agriculture;
- social co-operation;
- statistical co-operation;
- harmonization of legislation;
- modernization of infrastructure of intellectual, industrial and commercial property;
- banking, insurance and other financial services.

I should be obliged if you would confirm your agreement with the terms of this letter. ”

I have the honour to confirm that the Community is in agreement with the contents of your letter.

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

On behalf of
the Council of the
European Communities

UNILATERAL DECLARATIONS

Declaration by the French Government

France notes that the Europe Agreement with the Czech Republic does not apply to the overseas countries and territories associated with the European Economic Community pursuant to the Treaty establishing the European Economic Community.

Declarations by the European Community

1. ARTICLES 6 AND 117

The reference to the respect for human rights as an essential element of the Agreement and to the cases of special urgency has been included in the Agreement as a result of the policy followed by the Community in the area of human rights pursuant to the Council Declaration of 11 May 1992 which foresees such reference in the Co-operation or Association Agreements between the Community and its partners in the Conference on Security and Co-operation in Europe.

2. CHAPTER I OF TITLE IV

The Community declares that nothing in the provisions of Chapter I: "Movement of workers", shall be construed as impairing any competence of Member States as to the entry into and stay on their territories of workers and their family members.

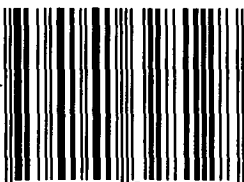
3. ARTICLE 8(4) OF PROTOCOL NO 2 ON ECSC PRODUCTS

It is understood that the possibility of an exceptional extension of the five-year period is strictly limited to the particular case of the Czech Republic and does not impair the position of the Community in relation to other cases nor prejudice international commitments. The possible derogation foreseen in paragraph 4 takes into account the particular difficulties of the Czech Republic in restructuring the steel sector and the fact that this process has been launched very recently.

Letter from the Government of the Czech Republic to the Community concerning Protocol No 2

The Government of the Czech Republic declares that it will not invoke the provisions of Protocol No 2 on ECSC products, in particular Article 8, so as not to call into question the compatibility with this Protocol of the agreements made by the Community coal industry with the electricity companies and the steel industry to secure the sale of Community coal.

ISBN 0-10-132812-5



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