



Treaty Series No. 31 (1966)

# Agreement

between the Government of the  
United Kingdom of Great Britain and Northern Ireland  
and the Government of the Republic of Ireland

## establishing a Free Trade Area between the two Countries

(with related Agreements, Exchanges of Letters and Record of  
Understandings)

London, 14 December 1965

and Exchanges of Letters amending the Agreement

Dublin, 6 June 1966

[The Agreement as amended entered into force on 1 July 1966]

*Presented to Parliament by the Secretary of State for Commonwealth Relations  
by Command of Her Majesty  
July 1966*

LONDON

HER MAJESTY'S STATIONERY OFFICE

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The Government of the United Kingdom and the Government of the Republic of Ireland:

Bearing in mind the close economic links long existing between their two countries, the special trading relationship which has developed under the Trade Agreements concluded between them in 1938,<sup>(1)</sup> 1948<sup>(2)</sup> and 1960,<sup>(3)</sup> and the substantial measure of interdependence of the economies of the two countries;

Determined to expand mutual trade and to that end to eliminate duties and other restrictive regulations of commerce on substantially all that trade;

Having regard to the principles and objectives of the General Agreement on Tariffs and Trade<sup>(4)</sup> and to the application of the Government of the Republic of Ireland to become a Contracting Party thereto;

Resolved to establish between their two countries a Free Trade Area, on a basis of fair reciprocity and having regard to the provisions of Article XXIV of the General Agreement on Tariffs and Trade, with a view to the sustained development of all sectors of the economies of the two countries on terms of fair competition and to the promotion of increased productivity, the rational use of resources, full employment, financial stability and the continuous improvement of living standards in their respective countries, thus contributing to the further progress of European economic co-operation and to the harmonious expansion of world trade and the progressive removal of barriers to it;

Recognising that the furtherance of their purpose requires a continuing development of trade in agricultural products as well as in industrial goods;

Have agreed as follows:

## ARTICLE I

### Import Duty

(1) On and after 1 July 1966 the Government of the United Kingdom shall not apply any import duty to goods which, in accordance with Article II, are regarded as originating in, and are consigned from, the Republic of Ireland.

(2) Subject to the provisions of paragraph (5) of this Article—

(a) on and after each of the following dates the Government of the Republic of Ireland shall not apply an import duty to goods which, in accordance with Article II, are regarded as originating in, and are consigned from, the United Kingdom (except in the case of goods of

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<sup>(1)</sup> Cmd. 5728.

<sup>(2)</sup> Cmd. 7504.

<sup>(3)</sup> Cmnd. 1019.

<sup>(4)</sup> Cmd. 9413.

the descriptions listed in Annex A) at a level exceeding the percentage of the basic duty specified against that date—

|             |     |     |     |     |              |
|-------------|-----|-----|-----|-----|--------------|
| 1 July 1966 | ... | ... | ... | ... | 90 per cent. |
| 1 July 1967 | ... | ... | ... | ... | 80 per cent. |
| 1 July 1968 | ... | ... | ... | ... | 70 per cent. |
| 1 July 1969 | ... | ... | ... | ... | 60 per cent. |
| 1 July 1970 | ... | ... | ... | ... | 50 per cent. |
| 1 July 1971 | ... | ... | ... | ... | 40 per cent. |
| 1 July 1972 | ... | ... | ... | ... | 30 per cent. |
| 1 July 1973 | ... | ... | ... | ... | 20 per cent. |
| 1 July 1974 | ... | ... | ... | ... | 10 per cent. |

(b) on and after 1 July 1975 the Government of the Republic of Ireland shall not apply any import duty to goods to which sub-paragraph (a) of this paragraph applies.

(3) For the purposes of sub-paragraph (a) of paragraph (2) of this Article the basic duty shall be—

(a) in the case of a duty the operation of which has been suspended by statutory instrument, or remitted in full or in part by licensing, the most favourable rate of duty which would have been applied on 1 March 1966 to goods grown, produced or manufactured in the United Kingdom, if the duty had not been so suspended or remitted;

(b) in the case of goods of the descriptions listed in columns 1 and 2 of Parts I and II of Annex B, the rate of duty correspondingly specified in column 3 of the said Parts;

(c) in all other cases, the most favourable rate of duty actually applied on 1 March 1966 to goods grown, produced or manufactured in the United Kingdom.

(4) Nothing in this Article shall preclude the Government of the Republic of Ireland from reducing an import duty below the appropriate level indicated in sub-paragraph (a) of paragraph (2) of this Article.

(5) During the year beginning 1 July 1970 the Government of the Republic of Ireland may conduct a review on the question whether any difficulties analogous to those specified in paragraph (1) of Article XIX, but of a more permanent character, have been caused or are threatened as a result of the operation of this Article, Article IV or Article VI. If the Government of the Republic of Ireland are satisfied in this review that such difficulties exist or are threatened, the parties shall jointly consider whether they can be dealt with by action in accordance with paragraph (3) of Article XIX. If the Government of the Republic of Ireland then conclude that the difficulties are so exceptional that they cannot be dealt with by such action, they may exclude the goods in respect of which the difficulties exist or are threatened from the application of this Article, Article IV or Article VI, provided that the number of goods so excluded shall be few and shall not account for more than 3 per cent. by value of total imports into the Republic of Ireland from the United Kingdom in the immediately preceding year.

(6) For the purpose of this Article "import duty" means any customs duty or other charge with equivalent effect (except a fiscal charge notified under paragraph (5) of Article IV) imposed on or in connection with the importation of goods.

## ARTICLE II

### **Origin of Goods**

(1) For the purposes of Articles I, III and IV—

(a) goods shall be regarded as originating in the United Kingdom if they have been grown, produced or manufactured there in accordance with the rules in force in the Republic of Ireland, on the date of the signature of this Agreement, for determining the application of the special preferential rates of duty shown in the Customs and Excise Tariff of the Republic of Ireland to goods imported from the United Kingdom, save that—

(i) in the case of goods of the descriptions listed in Part I of Annex C, the percentages specified therein shall be substituted for the percentages prescribed in the said rules; and

(ii) in the case of goods of the descriptions listed in Part II of Annex C, such goods shall be regarded as originating in the United Kingdom, if the last stage of their manufacture took place there, and they have been manufactured in the area to which this Agreement applies by the appropriate qualifying process specified in that Part;

(b) goods of the descriptions listed in Parts III and IV of Annex C shall be regarded as originating in the Republic of Ireland if—

(i) in the case of goods of the descriptions listed in Part III, they have been grown, produced or manufactured in the Republic of Ireland and, in the case of manufactured goods, the appropriate proportion of their costs of manufacture as specified in that Part is attributable to expenditure within the area to which this Agreement applies; and

(ii) in the case of goods of the descriptions listed in Part IV, the last stage of their manufacture took place in the Republic of Ireland and they have been manufactured in the area to which this Agreement applies by the appropriate qualifying process specified in that Part;

Provided that in the case of any goods of the descriptions listed in Parts III and IV of Annex C, where such goods when consigned from the Republic of Ireland are entitled to the grant of Commonwealth preference in the United Kingdom, they shall continue to enjoy treatment no less favourable than that accorded by the United Kingdom to similar imports from other countries of the Commonwealth preference area;

(c) goods of descriptions other than those listed in Parts III and IV of Annex C shall be regarded as originating in the Republic of Ireland if they have been grown, produced or manufactured in accordance with the rules from time to time in force in the United Kingdom in relation to the grant of Commonwealth preference to goods imported into the United Kingdom.

(2) Nothing in paragraph (1) of this Article shall prevent either party from accepting, as originating in the territory of the other, any goods imported from that territory.

(3) At the request of either party the parties shall review all or any of the provisions of this Article and of Annex C, and may by mutual agreement amend any of those provisions. In the case of any goods referred to in sub-paragraph (c) of paragraph (1) of this Article, if at any time the Government of the United Kingdom intend to vary either the rates of duty chargeable under Commonwealth preference arrangements or the rules of origin governing such preferential rates of duty, the parties, having regard to paragraph (1) of Article I, shall jointly determine what origin rules shall thereafter apply to such goods when consigned from the Republic of Ireland to the United Kingdom. Such rules shall take account of the need to prevent the circumvention of tariffs applied to the goods of third countries. When determining such rules the parties shall consider *inter alia* the possibility of an amendment to either Part III or Part IV of Annex C so as to provide for the inclusion therein of the goods concerned.

### ARTICLE III

#### Deflection of Trade

(1) For the purposes of this Article, trade is said to be deflected when imports of a particular product into the territory of either party from the territory of the other are increasing as a result of the reduction or elimination in the importing territory of import duties or of protective elements in fiscal charges on that product in accordance with Article I or IV and—

(i) because the duties and charges levied in the exporting territory on imports of raw materials or intermediate products used in the production of the product in question are significantly lower than the corresponding duties or charges levied in the importing territory and, additionally or alternatively,

(ii) because of drawback granted in the exporting territory,

and this increase in imports causes or would cause serious injury to production which is carried on in the importing territory.

(2) The parties shall keep under review the question of deflections of trade and their causes. They shall take such decisions as are necessary in order to deal with the causes of deflection of trade by amending the rules of origin or by such other means as they may consider appropriate.

(3) If a deflection of trade of a particularly urgent nature occurs the party affected may take such interim measures to safeguard its position as appear to be necessary; such measures shall not continue for longer than is necessary

to enable the parties to review the position and in any case shall not continue for longer than three months unless the parties otherwise agree.

(4)—(a) For the purposes of this Article—

“drawback” means any arrangement for the refund or remission, wholly or in part, of duties applicable to imported materials, provided that the arrangement, expressly or in effect, allows refund or remission if certain goods or materials are exported, but not if they are retained for home use.

(b) For the purposes of sub-paragraph (a) of this paragraph—

“remission” includes exemption for materials brought into free ports and other places which have similar customs privileges;

“duties” means (i) all charges on or in connection with importation, except fiscal charges notified under paragraph (5) of Article IV, and (ii) any protective element in such fiscal charges;

“materials” includes products, parts and components used in the production of the goods.

#### ARTICLE IV

##### Fiscal Charges

(1) Neither party shall—

- (a) apply directly or indirectly to imported goods any fiscal charges in excess of those applied directly or indirectly to like domestic goods, or otherwise apply such charges so as to afford effective protection to like domestic goods; or
- (b) apply fiscal charges to imported goods of a kind not produced or not produced in substantial quantities in its territory in such a way as to afford effective protection to the domestic production of goods of a different kind which are substitutable for the imported goods, which enter into direct competition with them, and which do not bear, directly or indirectly, in the importing territory fiscal charges of equivalent incidence;

and the parties shall give effect to these obligations in the manner laid down in paragraphs (2) and (3) of this Article.

(2) Neither party shall introduce new fiscal charges which are inconsistent with paragraph (1) of this Article, or vary an existing fiscal charge in such a way as to increase above the level in force on 1 March 1966 any effective protective element in the fiscal charge, that is to say, the extent to which that charge is inconsistent with paragraph (1) of this Article.

(3)—(a) The effective protective element in any fiscal charge shall be eliminated—

- (i) by the Government of the United Kingdom not later than 1 July 1968;
- (ii) by the Government of the Republic of Ireland on or before 1 July 1971 or alternatively by successive reductions corresponding to those prescribed for import duty in paragraph (2) of Article I.

Either party may implement the provisions of this sub-paragraph by reducing a fiscal charge applicable to imported goods, by imposing a new fiscal charge applicable to domestic goods, or by raising an existing fiscal charge applicable to domestic goods.

(b) The foregoing provisions of this Article shall not apply to goods of the descriptions listed in Annex A in relation to imports into the Republic of Ireland.

(4) Each party shall inform the other of all fiscal charges applied by it where the rates of charge or the conditions governing the imposition or collection of the charge are not identical in relation to imported goods and to the like domestic goods, as soon as that party considers that the charge is, or has been made, consistent with sub-paragraph (a) of paragraph (1) of this Article. Each party shall, at the request of the other, supply information about the application of paragraphs (1), (2) and (3) of this Article.

(5) Each party shall inform the other of the fiscal charges to which it intends to apply the provisions of paragraphs (1) and (2) and sub-paragraph (a) of paragraph (3) of this Article.

(6) For the purposes of this Article—

“fiscal charges” means customs duties and similar charges applied primarily for the purpose of raising revenue, internal taxes and other internal charges on goods;

“imported goods” means goods which, in accordance with the provisions of Article II, are regarded as originating in the territory of one party, and which are consigned from that territory and imported into the territory of the other party.

## ARTICLE V

### Prohibition of Export Duties

(1) On and after 1 July 1966 neither party shall apply any export duty.

(2) For the purposes of this Article “export duty” means any duty or charge with equivalent effect, imposed on or in connection with the exportation of goods to the territory of the other party.

## ARTICLE VI

### Quantitative Import Restrictions

(1) Neither party shall introduce or intensify quantitative restrictions on imported goods; provided that this paragraph shall not apply to quantitative restrictions imposed by the Government of the United Kingdom on goods of the descriptions listed in Annex D or to such restrictions imposed by the Government of the Republic of Ireland on goods of the descriptions listed in Annex A.

(2)—(a) The Government of the United Kingdom shall eliminate on 1 July 1966 quantitative restrictions on all imported goods other than those of the descriptions listed in Annex D.

(b) The Government of the Republic of Ireland shall not later than 1 July 1975 eliminate quantitative restrictions on imported goods of the descriptions listed in Part II of Annex B and shall by 1 July 1966 eliminate such restrictions on all other imported goods except those of the descriptions listed in Annex A.

(3) Each party shall notify to the other details of the restrictions applied in accordance with paragraph (2) of this Article.

(4) The parties shall, not later than 1 July 1971 and from time to time thereafter, review the provisions of this Article and the progress made in the application of its provisions, and may decide that further or different provisions are to be applied.

(5) For the purposes of this Article—

“imported goods” means goods originating in and consigned from the territory of either party to the territory of the other;

“originating in” shall not be interpreted more restrictively than is provided for, in the case of imports into the Republic of Ireland, in sub-paragraph (a) of paragraph (1) of Article II or, in the case of imports into the United Kingdom, in sub-paragraphs (b) and (c) of paragraph (1) of Article II. If at any time the Government of the United Kingdom apply quantitative restrictions to imports of any goods referred to in sub-paragraph (c) of paragraph (1) of Article II when imported from any other country in the Commonwealth preference area, the parties, having regard to paragraph (1) of this Article, shall jointly determine what origin rules shall thereafter apply to such goods when consigned from the Republic of Ireland to the United Kingdom. When determining such rules the parties shall consider *inter alia* the possibility of an amendment to either Part III or Part IV of Annex C so as to provide for the inclusion therein of the goods concerned.

## ARTICLE VII

### Quantitative Export Restrictions

(1) Neither party shall introduce or intensify quantitative restrictions on exports to the territory of the other, and each shall eliminate any such restrictions not later than 1 July 1975.

(2) The provisions of this Article shall not prevent either party from taking such measures as are necessary to prevent evasion, by means of re-export, of restrictions which it applies to exports to territories outside the area to which this Agreement applies.

## ARTICLE VIII

### Arrangements for Imports of Agricultural Products

(1) Notwithstanding the provisions of Article VI, but subject to the provisions of Article IX, either party may regulate imports from the territory of the other of any agricultural product other than store cattle, store sheep and store lambs, in pursuance of an obligation under an

inter-governmental commodity agreement or for the implementation of any other arrangement for the purpose of orderly marketing, which in either case involves both a restriction on the domestic production or marketing of an agricultural product and the regulation of imports from all other substantial sources of supply of such product.

(2) If at any time a situation should arise in which there was a question of invoking the provisions of paragraph (1) of this Article in respect of any agricultural product in which one party has an active trade interest in the market of the other, the parties shall consult together on this situation. This consultation shall have as its objective the reaching of agreement on the character and substance of any regulation (including, if appropriate, the quantities to be admitted thereunder) to be applied to trade in the product between the territories of the parties consistently with the possibility of concluding the inter-governmental commodity agreement or other arrangement contemplated in paragraph (1).

(3) In the event of the Government of the United Kingdom invoking the provisions of paragraph (1) of this Article, it would be their intention to take account of the special relationship created by this Agreement, to provide full opportunity for imports of the product from the Republic of Ireland at a level not less than that achieved during a recent representative period prior to the introduction of the arrangement in question, and to afford opportunities for the growth of such imports from the Republic of Ireland which would be proportionately not less favourable than are allowed under the arrangement for supplies to the United Kingdom market from any source, including producers in the United Kingdom, covered by the arrangement.

(4) For the purposes of this Article "store" when used in relation to cattle, sheep or lambs means an animal that could be expected, in accordance with traditional practice in the trade, to be fed further in the United Kingdom for at least the required qualifying period for the purpose of yielding a carcase eligible for guarantee under the United Kingdom Fatstock Guarantee Scheme.

## ARTICLE IX

### **Imports of Bacon, Cereals and Butter into the United Kingdom**

(1) Notwithstanding the provisions of Article VI as they apply to bacon and of Article I as they apply to cereals, imports of bacon and cereals into the United Kingdom from the Republic of Ireland shall continue to be subject to the multilateral arrangements existing on the date of the signature of this Agreement, or to those arrangements as they may be modified from time to time by agreement between the parties to them.

(2) Notwithstanding the provisions of Article VI, imports of butter into the United Kingdom from the Republic of Ireland shall continue to be subject to the quota arrangement operated by the Government of the United Kingdom.

(3) The provisions of Article VIII shall not apply to bacon, cereals or butter.

(4) In the event of any of the arrangements referred to in paragraph (1) or (2) of this Article coming to an end and the Government of the United

Kingdom wishing, either then or at any time thereafter, to introduce a new arrangement, which is inconsistent with the provisions of Article VI, in relation to the import into the United Kingdom of the product in question from all substantial sources of supply, the Government of the United Kingdom shall consult with the Government of the Republic of Ireland. This consultation shall have as its objective the reaching of agreement on the character and substance of any regulation (including, if appropriate, the quantities to be admitted thereunder) to be applied to imports from the Republic of Ireland consistently with the possibility of concluding the arrangement proposed. The Government of the United Kingdom may then introduce such a new arrangement, provided that it shall afford opportunities for imports into the United Kingdom from the Republic of Ireland no less favourable than those under the relevant arrangement referred to in paragraph (1) or (2) of this Article, and for not less than the level of trade reached during a representative period prior to the introduction of such new arrangement.

(5) For the purposes of this Article—

“bacon” means goods classified within United Kingdom tariff heading 02.06 (A) (4) (a) on the date of the signature of this Agreement;

“butter” means goods classified within United Kingdom tariff heading 04.03 on the date of the signature of this Agreement, other than “near butters”;

“cereals” means those cereals, cereal products and by-products which have been specified under the United Kingdom Government’s minimum import price arrangements on the date of the signature of this Agreement, namely—

| <i>United Kingdom<br/>Tariff Heading</i> | <i>Description</i>   |
|--|--|
| 10.01 ...                                | Wheat and meslin   |
| 10.03 ...                                | Barley   |
| 10.04 ...                                | Oats   |
| ex 10.05 ...                             | Maize other than sweet corn on the cob   |
| ex 10.07 ...                             | Grain sorghum  |
| ex 11.01 ...                             | Cereal flours, other than rice flour   |
| ex 11.02 ...                             | Cereal groats, cereal meal, other worked cereals<br>and germ of cereals other than :—<br>(a) any products of rice<br>(b) blocked, pot and pearl barley |
| ex 23.02 ...                             | Bran, sharps and other residues derived from<br>the sifting, milling or working of cereals other<br>than of rice                                       |
| ex 23.07 ...                             | Preparations of bran, sharps and other residues<br>derived from the sifting, milling or working<br>of cereals other than of rice,                      |

and any additional cereals, cereal products or by-products which the United Kingdom Government, after consultation with the Government of the Republic of Ireland, may specify thereafter under those arrangements.

## ARTICLE X

### Exceptions

(1) Provided that such measures are not used as a disguised restriction on trade between the territories of the parties, nothing in Article VI, VII or XI shall prevent the adoption or enforcement by either party of measures—

- (a) necessary to protect public morals,
- (b) necessary for the prevention of disorder or crime,
- (c) necessary to protect human, animal or plant life or health,
- (d) necessary to secure compliance with laws or regulations relating to customs enforcement, or to the classification, grading or marketing of goods, or to the operation of monopolies by means of state enterprises or enterprises given exclusive or special privileges,
- (e) necessary to protect industrial property or copyrights or to prevent deceptive practices,
- (f) relating to gold or silver,
- (g) relating to the products of prison labour, or
- (h) imposed for the protection of national treasures of artistic, historic or archaeological value.

(2) Nothing in Article V or VII shall prevent either party from adopting or enforcing in respect of exports from its territory—

- (a) measures temporarily applied to prevent or relieve critical shortages of foodstuffs or other products essential to that party, or
- (b) measures necessary to control or prevent the exportation of subsidised products or to permit the recovery of any element of subsidy or other government aid from which the exported goods have benefited.

(3) Nothing in Article I or XI shall prevent the application by either party of measures necessary to permit the recovery, in respect of re-imported goods, of any element of subsidy or other government aid from which the same goods have benefited when first exported, where such subsidy or aid was granted consistently with Article XIII.

(4) The provisions of Articles I, VI and VII shall be without prejudice to the provisions of any agreement on trade in cotton textiles which may be concluded between the parties.

## ARTICLE XI

### Dumped and Subsidised Imports

(1) Nothing in this Agreement shall prevent either party from taking action against dumped or subsidised imports consistently with its other international obligations.

(2) Any goods (except goods of the descriptions listed in Annex A when exported from the Republic of Ireland), which have been exported from the territory of one party to the territory of the other and have not undergone any manufacturing process since exportation, shall, when re-imported into the territory of the first party, be admitted free of quantitative restrictions and measures with equivalent effect. They shall also be admitted free of customs duties and charges with equivalent effect, except

that any duty or charge which would have been borne by them or by any products, parts or components used in their production, but for the fact of their exportation from the territory of the first party, may be charged or recovered. The parties shall enter into consultation in accordance with paragraph (3) of Article XXIII to consider any difficulty arising in regard to the re-importation of such goods.

(3) If any industry in the territory of either party is suffering or is threatened with material injury as a result of the importation of dumped or subsidised products into the territory of the other, the latter shall, at the request of the former, examine the possibility of taking such action as is consistent with its international obligations to remedy the injury or prevent the threatened injury.

## ARTICLE XII

### Trade in Goods in Annexes A and D

(1) In relation to goods of the descriptions listed in Annexes A and D, it shall be the general aim of each party not to reduce opportunities of access for imports from the territory of the other.

(2) The parties shall jointly consider, at the request of either, questions relating to the maintenance and possible improvement of opportunities of access for such goods.

(3) In the event of either party proposing to take new measures reducing opportunities of access for such goods, that party shall consult with the other with a view to continuing to afford reasonable opportunities, by reference to the level achieved in a recent representative period, for imports from the territory of the other party.

## ARTICLE XIII

### Government Aids

(1) The parties recognise that government aids, the main purpose or effect of which is to frustrate the benefits expected from the removal or absence of duties and quantitative restrictions on trade between their territories or otherwise to frustrate the achievement of conditions of fair competition in that trade, are incompatible with this Agreement. They also recognise, however, that this principle shall not be deemed to preclude them from granting aids in order to support the production or marketing of agricultural products or, in relation to exports of such products, to enable trade to take place on terms of fair competition.

(2) If the application of any aid by either party frustrates the benefits expected from the removal or absence of duties and quantitative restrictions on trade between their territories or otherwise frustrates the achievement of conditions of fair competition in that trade, the parties shall enter into consultation in accordance with the provisions of Article XXIII.

(3) Having regard to the disparity between the levels of economic development of the two countries, the Government of the Republic of Ireland may continue to apply in respect of exports to the United Kingdom the system of reliefs from Income Tax and Corporation Profits Tax in operation on the date of the signature of this Agreement for the duration of the relevant legislation.

## ARTICLE XIV

### Public Undertakings

(1) The parties shall ensure that no new practice is introduced into the activities of public undertakings which—

- (a) has the effect of affording protection to domestic production which would be inconsistent with this Agreement if achieved by means of a duty or charge with equivalent effect, quantitative restriction or government aid; or
- (b) would involve trade discrimination on grounds of nationality in such a way as to frustrate the benefits expected from the removal or absence of duties and quantitative restrictions on trade between the territories of the parties; or
- (c) if operated by other enterprises, would be inconsistent with Article XV.

(2) The Government of the United Kingdom shall ensure the elimination of any practice of the kind described in paragraph (1) of this Article by 1 January 1967, and the Government of the Republic of Ireland shall ensure the progressive elimination of any such practice by 1 July 1975.

(3) Where either party does not have the necessary legal powers to control the activities of regional or local government authorities or enterprises under their control in these matters, it shall nevertheless endeavour to ensure that those authorities or enterprises comply with the provisions of this Article.

(4) If either party considers any practice of a public undertaking in the territory of the other to be inconsistent with the provisions of this Article, the parties shall enter into consultation in accordance with paragraph (3) of Article XXIII.

(5) For the purposes of this Article “public undertakings” means central, regional or local government authorities, public enterprises and any organisations other than the foregoing by means of which either party, by law or in practice, controls or appreciably influences imports from or exports to the territory of the other.

## ARTICLE XV

### Restrictive Business Practices

The parties recognise that the following practices are incompatible with this Agreement in so far as they frustrate the benefits expected from the removal or absence of duties and quantitative restrictions on trade between their territories—

- (a) agreements between enterprises, decisions by associations of enterprises and concerted practices between enterprises which have as their object or result the prevention, restriction or distortion of competition within the area to which this Agreement applies;

(b) actions by which one or more enterprises take unfair advantage of a dominant position within the area to which this Agreement applies; and, at the request of either of them, the parties shall enter into consultation in accordance with paragraph (3) of Article XXIII with a view to the elimination of any such practice in so far as it is incompatible with this Agreement.

## ARTICLE XVI

### Establishment

(1) The parties affirm that it is their general policy not to impose on the establishment and operation of economic enterprises restrictions which operate in such a way as to frustrate the benefits expected from the removal or absence of duties and quantitative restrictions on trade between their territories.

(2) If either party considers that measures in force in the territory of the other are not in keeping with this general policy, the parties shall enter into consultation in accordance with paragraph (3) of Article XXIII.

## ARTICLE XVII

### Security Exceptions

(1) Nothing in this Agreement shall prevent either party from taking action which it considers necessary for the protection of its essential security interests, where such action—

(a) is taken to prevent the disclosure of information;

(b) relates to trade in arms, ammunition or war materials or to research, development or production indispensable for defence purposes; provided that such action does not include the application of import duties or the quantitative restriction of imports except in so far as such restriction is permitted in accordance with Article X;

(c) is taken to ensure that nuclear materials and equipment made available for peaceful purposes do not further military purposes; or

(d) is taken in time of war or other emergency in international relations.

(2) Nothing in this Agreement shall prevent either party from taking action to carry out undertakings into which that party has entered for the purpose of maintaining international peace and security.

## ARTICLE XVIII

### Balance of Payments Difficulties

(1) Notwithstanding any other provision of this Agreement, either party may, consistently with its other international obligations, introduce quantitative restrictions on imports for the purpose of safeguarding its balance of payments.

(2) If either party takes measures in accordance with paragraph (1) of this Article, it shall inform the other, if possible before the measures come into

force. The parties shall examine the situation and keep it under review. The party which has not taken the measures may propose, at any time, other measures designed to moderate any damaging effect of the restrictions or to assist the other party to overcome its difficulties. If the balance of payments difficulties persist for more than eighteen months and the measures applied seriously disturb the operation of this Agreement, the parties shall consult with a view to devising special procedures to attenuate or compensate for the effect of such measures.

(3) The party which has taken measures in accordance with paragraph (1) of this Article shall have regard to its obligations to resume the full application of Article VI and shall, as soon as its balance of payments situation improves, consult the other with a view to reaching agreement on the way in which this should be done.

## ARTICLE XIX

### Difficulties in Particular Sectors

(1) If in the territory of either party—

(a) an appreciable rise in unemployment in a particular sector of industry or region is caused by a substantial decrease in internal demand for a domestic product, and

(b) this decrease in demand is due to an increase in imports from the territory of the other as a result of the reduction, modification or elimination of import duties, protective elements in fiscal charges or quantitative restrictions in accordance with Article I, IV or VI,

the former party may, notwithstanding any other provision of this Agreement, limit those imports by means of quantitative restrictions to a rate not less than the rate of such imports during any period of twelve months which ended within twelve months of the date on which the restrictions came into force; the restrictions shall not be continued for a period longer than eighteen months, unless the other party agrees. The party applying the restrictions shall, if possible, inform the other before the restrictions come into force. The latter party may, at any time, propose measures designed to moderate any damaging effects of the restrictions or to assist the former party to overcome its difficulties.

(2) Notwithstanding any other provision of this Agreement, if at any time after 1 July 1966 either party considers that the application of Article I, IV or VI to any product would lead to the situation described in paragraph (1) of this Article, it may propose and the parties may agree on other measures instead of, or in addition to, the restriction of imports in accordance with that paragraph, including, as may be appropriate, an alternative rate of reduction of the import duty or protective element concerned, provided that any such duty or protective element shall be eliminated not later than 1 July 1981.

(3) The parties may agree, in the light of the review for which provision is made in paragraph (5) of Article I, that the rate at which the remainder of the import duty or protective element shall be reduced in respect of imports of a product from the United Kingdom into the Republic of Ireland shall be modified and, if necessary, that the period after which the duty or

protective element is to be eliminated shall be prolonged, provided that any such duty or protective element shall be eliminated not later than 1 July 1981.

(4) Before 1 July 1975 the parties shall jointly consider whether the provisions of paragraphs (1) and (2) of this Article will continue to be necessary and appropriate to deal thereafter with difficulties of a temporary character and shall agree on such provisions as they may find to be necessary.

## ARTICLE XX

### **Economic and Financial Policies**

The parties recognise that the economic and financial policies of each of them affect the economy of the other and intend to pursue those policies in a manner which serves to promote the objectives of this Agreement. They shall periodically exchange views on all aspects of those policies to the extent necessary to ensure the attainment of the objectives and the smooth operation of this Agreement. In so doing, they shall take into account the corresponding activities within the Organisation for Economic Co-operation and Development and other international organisations.

## ARTICLE XXI

### **Obligations under other International Agreements**

Nothing in this Agreement shall be regarded as exempting—

- (a) the United Kingdom from obligations it has undertaken by virtue of the General Agreement on Tariffs and Trade, or the Republic of Ireland from obligations it shall undertake by virtue of that Agreement when it accedes thereto; or
- (b) either party from obligations it has undertaken by virtue of the Convention for Economic Co-operation and Development,<sup>(5)</sup> the Articles of Agreement of the International Monetary Fund<sup>(6)</sup> and other international agreements.

## ARTICLE XXII

### **Termination of Existing Agreements and Savings**

(1) The existing Agreements mentioned in paragraph (2) of this Article shall cease to have effect on the date this Agreement comes into force.

(2)—(a) Trade Agreement between the Government of the United Kingdom and the Government of Eire signed at London on 25 April 1938.

(b) Trade Agreement between the Government of the United Kingdom and the Government of Eire signed at Dublin on 31 July 1948, as amended by the Exchange of Notes between the Government of the United Kingdom and the Government of the Republic of Ireland signed at London on 17 June 1953.<sup>(7)</sup>

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<sup>(5)</sup> "Treaty Series No. 21 (1962)", Cmnd. 1646.

<sup>(6)</sup> "Treaty Series No. 21 (1946)", Cmnd. 6885.

<sup>(7)</sup> Cmd. 8877.

(c) Trade Agreement between the Government of the United Kingdom and the Government of the Republic of Ireland signed at London on 13 April 1960.

(3) Each party shall inform the other before reducing the effective level of an import duty (as defined in paragraph (6) of Article I) on goods, in which the other party has an active trade interest, imported from territories to which this Agreement does not apply and shall consider any representations made by that party.

(4) Notwithstanding the provisions of paragraph (1) of this Article, Article 2 of the Agreement referred to in sub-paragraph (a) of paragraph (2) of this Article (as amended by Article IV of the Agreement referred to in sub-paragraph (b) of paragraph (2) of this Article) and Schedule I to that Agreement shall remain in force until 30 June 1971 provided that the right to the preference in respect of imports of butter from the Republic of Ireland into the United Kingdom shall continue to be waived by the Government of the Republic of Ireland for so long as the quota arrangement referred to in paragraph (2) of Article IX remains in operation. After 30 June 1971 the goods enumerated in that Schedule shall continue to enjoy the margins of preference set out therein for so long as like goods imported into the United Kingdom from any other part of the Commonwealth preference area enjoy such margins of preference.

(5) If dutiable goods are admitted under licence into the Irish Republic from any source at a rate of import duty less than that ordinarily charged on such goods, like goods imported from the United Kingdom shall be accorded similar treatment.

(6)—(a) In addition such goods, when imported into the Republic of Ireland from the United Kingdom, shall enjoy any preference which they would have enjoyed by virtue of Article 7 of the Agreement referred to in sub-paragraph (a) of paragraph (2) of this Article; provided that—

- (i) any such preference in respect of raw materials, materials for further processing and essential equipment for industrial undertakings shall be reduced to 8 per cent. on 1 July 1966, and to 5 per cent. on 1 July 1967, and shall be eliminated on 1 July 1969; and
- (ii) any such preference in respect of goods other than those referred to in paragraph (i) of this sub-paragraph shall be reduced to 8 per cent. on 1 July 1966, and to 5 per cent. on 1 July 1969, and shall be eliminated on 1 July 1974.

(b) The provisions of sub-paragraph (a) shall not apply to goods of the descriptions listed in Annex A or to any goods subject to quantitative import restriction at the time of the signature of this Agreement when imported into the Republic of Ireland from the United Kingdom and in respect of which any import duty chargeable is remitted in full or in part by general licensing.

(7) Goods of the descriptions listed in Annex A, when imported into the Republic of Ireland from the United Kingdom, shall continue to enjoy until 30 June 1971 any preference which they would have enjoyed by virtue of Article 7 or paragraph (1) of Article 11 of the Agreement referred to in .

sub-paragraph (a) of paragraph (2) of this Article. Should the Government of the Republic of Ireland propose to modify or terminate any such preference after 30 June 1971, they shall enter into consultation with the Government of the United Kingdom and consider any representations made by them.

## ARTICLE XXIII

### Consultation

(1) Representatives of the parties shall meet once a year, and at any time at the request of either, to supervise the application of this Agreement, to keep its operation under review and to consider whether further action should be taken in order to promote its objectives.

(2) The parties shall also consult together once a year, and at any time at the request of either, on their agricultural production and marketing policies. The consultations shall include consideration of the effects of any structural changes in their domestic support arrangements on trade in agricultural products between their territories and in particular the effects of any such changes in the United Kingdom fatstock guarantee system.

(3) Should either party consider that an obligation under this Agreement has not been fulfilled, or that any benefit conferred upon it by this Agreement is being or may be frustrated, or that any cases of special difficulty have arisen or may arise, or that a change in circumstances necessitates or may necessitate a variation in the terms of this Agreement, the other party shall on request enter into consultation immediately with a view to seeking an equitable and mutually satisfactory solution which preserves the balance of the Agreement.

(4) The parties shall take appropriate measures, including arrangements regarding administrative co-operation, to ensure that the provisions of this Agreement are effectively and harmoniously applied.

## ARTICLE XXIV

### Interpretation of Terms

For the purposes of this Agreement, unless the context otherwise requires—

“agricultural product” means any goods of a description which is classifiable for customs purposes in any of the following Chapters of the Brussels Nomenclature,<sup>(8)</sup> namely Chapters 1, 2, 4 to 8, 10 to 13, 15 to 23;

“party” means the Government of the United Kingdom or, as the case may be, the Government of the Republic of Ireland and “parties” shall be construed accordingly;

“quantitative restrictions” means prohibitions or restrictions on imports or, as the case may be, exports, whether made effective through quotas, licences or other measures with equivalent effect, including administrative measures and requirements.

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<sup>(8)</sup> “Treaty Series No. 49 (1954)”, Cmd. 9233.

ARTICLE XXV

**Territorial Application**

Unless before 1 July 1966 the Government of the United Kingdom notify the Government of the Republic of Ireland to the contrary in respect of any of them, this Agreement shall apply to the Channel Islands and the Isle of Man as it applies to the United Kingdom and "the area to which this Agreement applies" shall be construed accordingly.

ARTICLE XXVI

**Annexes**

The Annexes to this Agreement are an integral part of it and are the following—

*Annex A*

Goods referred to in sub-paragraph (a) of paragraph (2) of Article I.

*Annex B*

*Parts I and II.* Goods and rates of duty referred to in sub-paragraph (b) of paragraph (3) of Article I

*Annex C*

*Part I.* Goods and percentages referred to in sub-paragraph (a) (i) of paragraph (1) of Article II

*Part II.* Goods and qualifying processes referred to in sub-paragraph (a) (ii) of paragraph (1) of Article II

*Part III.* Goods and proportions of costs of manufacture referred to in sub-paragraph (b) (i) of paragraph (1) of Article II

*Part IV.* Goods and qualifying processes referred to in sub-paragraph (b) (ii) of paragraph (1) of Article II

*Annex D*

Goods referred to in paragraph (1) of Article VI

ARTICLE XXVII

**Entry into Force**

This Agreement shall come into force on 1 July 1966.

Signed in duplicate at London this 14th day of December 1965.

For the Government of the United  
Kingdom:

HAROLD WILSON

For the Government of the  
Republic of Ireland:

SEAN F. LEMASS

ANNEX A

**Goods referred to in Sub-paragraph (a) of Paragraph (2)  
of Article I**

The tariff headings and related descriptions of goods are based on those in the Customs and Excise Tariff of the Republic of Ireland in operation on the date of the signature of this Agreement and shall be construed accordingly.

| <i>Column 1</i><br><i>Tariff Heading</i> | <i>Column 2</i><br><i>Description of Goods</i>   |
|--|--|
| 01.03                                    | Live swine   |
| ex 01.05                                 | Live broiler chickens* and turkeys   |
| ex 02.01                                 | Meat and edible offals of pigs, fresh, chilled or frozen   |
| ex 02.02                                 | Broiler chickens* and turkeys, and parts thereof, fresh, chilled or frozen   |
| ex 02.06                                 | Meat and edible offals of pigs, salted, in brine, dried or smoked  |
| ex 03.01                                 | Fish, fresh (live or dead), chilled or frozen, (other than herrings and mackerel)  |
| ex 03.02                                 | Filleted fish and pieces thereof, smoked   |
| 04.01                                    | Milk and cream, fresh, not concentrated or sweetened   |
| 04.02                                    | Milk and cream, preserved, concentrated or sweetened   |
| 04.03                                    | Butter   |
| 04.04                                    | Cheese and curd  |
| 04.05                                    | Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not   |
| ex 07.01                                 | Vegetables, fresh or chilled, other than broccoli, cauliflowers, gherkins, globe artichokes, parsnips, turnips, vegetable marrows and watercress   |
| ex 07.02                                 | Vegetables (whether or not cooked) preserved by freezing, other than broccoli, cauliflowers, gherkins, globe artichokes, parsnips, turnips, vegetable marrows and watercress   |
| ex 07.03                                 | Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption, other than broccoli, cauliflowers, gherkins, globe artichokes, parsnips, turnips, vegetable marrows and watercress |
| 07.04                                    | Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared  |
| 07.05                                    | Dried leguminous vegetables, shelled, whether or not skinned or split  |
| ex 08.06                                 | Apples, fresh  |
| ex 08.08                                 | Currants, gooseberries, raspberries and strawberries, fresh  |

\* Broiler chickens has the same meaning as "broiler chickens" in the Agreement relating to Trade in Certain Agricultural and Fishery Products, signed on the date of the signature of this Agreement, as amended from time to time.

| <i>Column 1</i><br>Tariff Heading | <i>Column 2</i><br>Description of Goods   |
|-----------------------------------|---|
| ex 08.11                          | Apples, currants, gooseberries, raspberries and strawberries 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  |
| ex 08.12                          | Dried apples and apple pulp   |
| 10.01                             | Wheat and meslin (mixed wheat and rye)  |
| 10.03                             | Barley  |
| 10.04                             | Oats  |
| ex 11.01                          | Wheat flour   |
| 11.02                             | Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals whole, rolled, flaked or ground  |
| 11.05                             | Flour, meal and flakes of potato  |
| 11.07                             | Malt, roasted or not  |
| ex 11.08                          | Wheat starch  |
| ex 11.09                          | Gluten and gluten flour, roasted or not, derived from wheat   |
| ex 12.01                          | Rape seed for sowing  |
| ex 12.03                          | Seeds of the following kinds: cocksfoot, ryegrass, fodder beet, kale, mangel and turnip   |
| ex 16.01                          | Sausages containing pigmeat   |
| ex 16.02                          | Other prepared or preserved pigmeat, canned or otherwise  |
| ex 16.04                          | Prepared or preserved fish (other than salmon, caviar and caviar substitutes)   |
| Chapter 17                        | <i>Sugars and sugar confectionery</i>   |
| ex 18.06                          | Chocolate and other food preparations containing cocoa, other than diabetic chocolate   |
| ex 19.02                          | Preparations (mixtures) containing flour for the production of cakes and bread  |
| ex 19.06                          | Wafers made from or containing wheat or any product of wheat  |
| 19.07                             | Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit   |
| 19.08                             | Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion   |
| ex 20.01                          | The following vegetables and fruit, prepared or preserved by vinegar or acetic acid, whether or not containing salt, spices or mustard, namely— <ul style="list-style-type: none"> <li>(i) vegetables other than broccoli, cauliflowers, gherkins, globe artichokes, parsnips, turnips, vegetable marrows and watercress;</li> <li>(ii) apples, currants, gooseberries, raspberries and strawberries; and</li> <li>(iii) any vegetable or fruit with added sugar</li> </ul> |

| <i>Column 1</i>       | <i>Column 2</i>  |
|-----------------------|--|
| <i>Tariff Heading</i> | <i>Description of Goods</i>  |
| ex 20.02              | Vegetables prepared or preserved otherwise than by vinegar or acetic acid, other than broccoli, cauliflowers, gherkins, globe artichokes, parsnips, turnips, vegetable marrows and watercress                    |
| 20.03                 | Fruit preserved by freezing, containing added sugar  |
| 20.04                 | Fruit, fruit peel and parts of plants, preserved by sugar (drained, glacé or crystallised)   |
| ex 20.05              | Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, containing—<br>(i) apples, currants, gooseberries, raspberries or strawberries; or<br>(ii) added sugar                 |
| ex 20.06              | The following fruit otherwise prepared or preserved, whether or not containing spirit, namely—<br>(i) apples, currants, gooseberries, raspberries and strawberries; and<br>(ii) any fruit containing added sugar |
| ex 20.07              | The following fruit juices (including grape must) and vegetable juices, unfermented and not containing spirit, namely—<br>(i) juice of apples and currants; and<br>(ii) any juice containing added sugar         |
| ex 21.05              | Vegetable soups  |
| ex 21.07              | Preparations containing dried milk; sweetened powders and jellies  |
| ex 22.07              | Cider  |
| ex 23.07              | Compound feedingstuffs; biscuits for dogs or other animals   |
| ex 35.02              | Egg albumin  |
| ex 57.03              | Flock, engine cleaning waste and rovings containing wool or hair, of jute  |
| 57.06                 | Yarn of jute   |
| 57.10                 | Woven fabrics of jute  |
| ex 58.02              | Floor coverings, other than cut-pile carpets, containing more than 75 per cent. by weight of jute  |
| ex 58.05              | Narrow woven fabrics exceeding 4½ ozs. in weight per square yard, containing more than 75 per cent. by weight of jute  |
| ex 59.02              | Felt and articles of felt, of jute   |
| ex 59.04              | Twine, cordage, ropes and cables, plaited or not, of jute  |
| ex 62.03              | Sacks and bags of jute, of a kind used for the packing of goods  |
| ex 62.05              | Made-up textile articles wholly or mainly of jute  |

## ANNEX B

## Goods and Rates of Duty referred to in Sub-paragraph (b) of Paragraph (3) of Article I

## PART I

| <i>Column 1</i>  | <i>Column 2</i>   | <i>Column 3</i>  |  |   |  |   |  |     |   |  |
|--|---|--|--|---|--|---|--|-----|---|--|
| <i>Republic of Ireland<br/>Tariff Heading Number</i>   | <i>Description of Goods</i>                               | <i>Basic Duty</i>                                      |  |   |  |   |  |     |   |  |
| ex 50.09 (C) (2) (a)<br>ex 50.10 (C) (2) (a)<br>ex 51.04 (C) (1)<br>53.11 (C) (1)<br>ex 53.12 (B) (1)<br>ex 53.13 (B) (1)<br>ex 54.05 (C) (2)<br>ex 55.09 (D) (1)<br>ex 56.07 (D) (1)<br>ex 58.04 (B) (1) (a) (i)<br>ex 59.11 (C) (2) (a)<br>ex 59.12 (E) (2) (a)                          | Woven textile fabrics containing wool or fine animal hair | 50%; or 12s. per square yard, whichever is the greater |  |   |  |   |  |     |   |  |
| ex 50.09 (C) (2) (a)<br>ex 50.10 (C) (2) (a)<br>ex 51.04 (C) (1)<br>ex 53.12 (B) (1)<br>ex 53.13 (B) (1)<br>ex 54.05 (C) (2)<br>ex 55.09 (D) (1)<br>ex 56.07 (D) (1)<br>ex 58.04 (B) (1) (a) (i)<br>59.07 (C) (2) (a)<br>59.09 (B) (2) (a)<br>ex 59.11 (C) (2) (a)<br>ex 59.12 (E) (2) (a) |   |  | Woven textile fabrics containing man-made fibres and not containing wool or fine animal hair | 50%; or 6s. per square yard, whichever is the greater |  |   |  |     |   |  |
| 50.09 (C) (2) (b) (i)<br>50.10 (C) (2) (b) (i)<br>55.07 (C) (1)<br>55.08 (B) (1)<br>55.09 (D) (2) (a)<br>58.04 (B) (1) (a) (ii)<br>58.05 (F) (3) (a)<br>59.07 (C) (2) (b) (i)<br>59.09 (B) (2) (b) (i)<br>59.11 (C) (2) (b) (i)<br>59.12 (E) (2) (b) (i)<br>ex 59.16                       |   |  |  |   | Woven textile fabrics containing more than 60% by weight of cotton | 50%; or 2s. 8d. per square yard, whichever is the greater |  |     |   |  |
| ex 60.03 (B) (2)<br>ex 60.03 (C)   |   |  |  |   |  |   | Hose, other than half hose, made wholly or mainly of silk or man-made fibre, of a value exceeding 50s. per dozen pairs | 50% |   |  |
| 64.01  |   |  |  |   |  |   |  |     | Footwear with outer soles and uppers of rubber or artificial plastic material | 45%; or 7s. 6d. per pair, whichever is the greater |
| ex 65.03 (B) (2)<br>ex 65.04 (A)<br>ex 65.05 (E) (1) (a)   |   |  |  |   |  |   | Felt hats of a value not exceeding 21s. each for women and girls   | 50% |   |  |
| 73.32 (E)<br>74.15 (A)<br>75.06 (C)<br>76.16 (H)   |   |  |  |   |  |   |  |     | Screws having a slotted head and tapered thread                               | 50%  |

PART II

| <i>Column 1</i><br><i>Republic of Ireland</i><br><i>Tariff Heading Number</i> | <i>Column 2</i><br><i>Description of Goods</i>   | <i>Column 3</i><br><i>Basic Duty</i>                   |
|---|--|--|
| ex 60.03 (B) (2) }<br>ex 60.03 (C) }  | Hose, other than half hose, made wholly or mainly of silk or man-made fibre, of a value not exceeding 50s. per dozen pairs   | 50%; or 20s. per dozen pairs, whichever is the greater |
| 64.02   | Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material | } 45%; or 7s. 6d. per pair, whichever is the greater   |
| 64.03   | Footwear with outer soles of wood or cork  |  |
| 64.04   | Footwear with outer soles of other materials   |  |
| 73.35 (A)   | Laminated springs suitable for use as parts of vehicles and leaves for such springs  | 50%  |
| 85.08 (A) }<br>85.08 (B) (1) }  | Sparking plugs and metal component parts   | 50%; or 1s. 6d. each, whichever is the greater         |
| ex 85.20 (A) (2) (b)  | Electric filament lamps which are constructed for use in an electric circuit at not less than 100 volts nor more than 250 volts and consume not more than 1,500 watts                  | 50%  |
| ex 96.01 }<br>ex 96.02 (A) (2) }  | Brushes, brooms and mops, with or without handles, other than brushes of a kind used as parts of machines  | 50%  |

## ANNEX C

### PART I

#### Goods and Percentages referred to in Sub-paragraph (a) (i) of Paragraph (1) of Article II

The descriptions of goods in this Part are to be interpreted in accordance with the scope of the headings and sub-headings of the Customs and Excise Tariff of the Republic of Ireland in force at the date of the signature of this Agreement.

*For the goods described in this Part the specified percentage is in each case 50 per cent.*

| <i>Column 1</i><br>Tariff Heading Number | <i>Column 2</i><br>Description of Goods  |
|--|--|
| 32.08                                    | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes        |
| 32.09                                    | Varnishes and lacquers; distempers, prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes in forms or packings of a kind sold by retail |
| 64.01                                    | Footwear with outer soles and uppers of rubber or artificial plastic material  |
| 64.02                                    | Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material   |
| 64.03                                    | Footwear with outer soles of wood or cork  |
| 64.04                                    | Footwear with outer soles of other materials   |
| 73.40 (B)                                | Other articles of iron or steel:—<br>Racks and shelving and containers for use therewith, for commercial or library use, commercial display stands, back rests, body temperature chart holders and frames for such holders   |
| 76.16 (C)                                | Other articles of aluminium:—<br>Racks and shelving and containers for use therewith, for commercial or library use, commercial display stands, back rests, holders for charts of body temperature and frames for such holders   |

| <i>Column 1</i>                           | <i>Column 2</i>  |
|---|--|
| <i>Tariff Heading Number</i>              | <i>Description of Goods</i>  |
| 83.04                                     | Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03  |
| 94.01 (A)                                 | Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds   |
| 94.02 (A)                                 | Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements:—<br>Bedsteads, chairs, medical instrument tables and medical dressing tables, stools, seats, couches, cupboards, lockers, leg rests and wheeled stretchers, of metal |
| 94.03 (A) }<br>94.03 (B) }<br>94.03 (C) } | Other furniture  |
| 97.04 (B)                                 | Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):—<br>Tables (including coin or disc-operated tables) for billiards and such games; tables with inlaid tops in the form of playing boards for chess, draughts or the like   |

## PART II

### **Goods and Qualifying Processes referred to in Sub-paragraph (a) (ii) of Paragraph (I) of Article II**

(1) In the application of sub-paragraph (a)(ii) of paragraph (I) of Article II to goods listed as finished products in this Part, the appropriate qualifying process shall be performed in respect of each and every article comprised in the goods, excluding any packing.

(2) All stages of manufacture of the goods from the commencement of the qualifying process shall be performed within the area to which this Agreement applies.

(3) Where a qualifying process provides for manufacture from alternative materials (*e.g.*, "manufacture from . . . or from . . ."), the use of one of these materials does not preclude the use of any of the others.

(4) Four-figure references in column 3 of the type "57.06" are references to headings of the Brussels Nomenclature; references to Chapters are references to Chapters of the Brussels Nomenclature. The headings in column 1 and the descriptions in column 2 in this Part are to be interpreted in accordance with the scope of the headings and sub-headings of the Customs and Excise Tariff of the Republic of Ireland in force at the date of the signature of this Agreement.

| <i>Column 1</i><br><i>Tariff Heading</i><br><i>Number</i> | <i>Column 2</i><br><i>Finished Product</i>  | <i>Column 3</i><br><i>Qualifying Process</i>  |
|---|---|---|
| 57.03 (A)<br>57.03 (B)                                    | Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes):<br>Flock, engine cleaning waste and rovings containing wool or hair | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 55 or 57, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| 57.06   | Yarn of jute  | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| 57.10   | Woven fabrics of jute   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1.(a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62 |
| ex 58.02 (B) (2)  | Floor coverings, other than cut-pile carpets, containing more than 75 per cent. by weight of jute   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62 |
| 58.05 (F) (1)   | Narrow woven fabrics exceeding 4½ oz. in weight per square yard, containing more than 75 per cent. by weight of jute  | Manufacture from natural fibres, not spun or thrown, and in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62  |
| ex 59.02  | Felt and articles of felt, whether or not impregnated or coated, wholly or mainly of jute   | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |

| Column 1<br>Tariff Heading<br>Number | Column 2<br>Finished Product  | Column 3<br>Qualifying Process  |
|--------------------------------------|---|---|
| ex 59.04                             | Twine, cordage, ropes and cables, plaited or not, wholly or mainly of jute            | Manufacture from natural fibres, or fibres of the kind defined in Note 1 (a) to Chapter 51, not spun or thrown, and, in the case of fibres falling in Chapter 53, 55 or 56, not carded or combed; or from yarns made entirely of fibres of the kind defined in Note 1 (a) to Chapter 51 and being continuous yarn (ex 51.01 or ex 51.02) or continuous single yarn (ex 59.04); or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62 |
| ex 62.03                             | New sacks and bags, of a kind used for the packing of goods, wholly or mainly of jute | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62   |
| ex 62.05                             | Other made up textile articles (including dress patterns) wholly or mainly of jute    | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62   |

### PART III

#### **Goods and, in the case of manufactured goods, proportions of costs of manufacture referred to in sub-paragraph (b) (i) of paragraph (1) of Article II**

(1) For the purpose of determining whether goods of the descriptions listed in Schedules 1, 2 and 3 to this Part are to be regarded as originating in the Republic of Ireland in accordance with sub-paragraph (b) (i) of paragraph (1) of Article II—

(a) as regards costs of manufacture and expenditure within the area to which this Agreement applies, the rules in force in the United Kingdom on the date of the signature of this Agreement, in relation to the grant of Commonwealth preference to goods imported into the United Kingdom shall apply *mutatis mutandis*, except as provided for in sub-paragraph (b) below;

(b) where any materials listed in Schedule 4 to this Part have been used, in the state described in that Schedule, in the manufacture within the area to which this Agreement applies of goods listed in Schedule 1, 2 or 3, the cost of those materials shall be deemed to be expenditure wholly incurred within that area, provided that the materials have remained within that area since being so used.

(2) Except where the text otherwise requires, the descriptions of goods in this Part are to be interpreted in accordance with the scope of the headings and sub-headings of the Customs and Excise Tariff of the United Kingdom in force on the date of the signature of this Agreement.

### SCHEDULE 1

*For the goods described in this Schedule the specified proportion is, in each case, 25 per cent.*

| <i>Column 1</i>  | <i>Column 2</i>   |
|--|---|
| <i>Tariff Heading Number</i>   | <i>Description of Goods</i>   |
| 09.01 (A) (1) }<br>09.01 (C) }   | Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:—<br>Coffee unmixed, roasted or ground<br>Coffee and chicory, roasted and ground, mixed but without other ingredients   |
| 13.03 (B)  | Hop extracts  |
| 17.01 (A) }<br>ex 17.01 (B) }  | Beet sugar and cane sugar, solid:—<br>Sugar of which the polarisation has at any time been reduced either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar<br>Other sugar of a polarisation exceeding 99°  |
| 17.02 (A) (1) }<br>ex 17.02 (A) (2) }<br>17.05 (A) (1) }<br>ex 17.05 (A) (2) } | Sucrose sugar, solid, which can be completely tested by the polariscope:—<br>Sugar of which the polarisation has at any time been reduced either as a result of sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar<br>Other sucrose sugar, solid, of a polarisation exceeding 99° |
| 21.01 (A) }<br>21.01 (B) }   | Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:—<br>Roasted chicory, unmixed<br>Preparations consisting wholly or partly of extracts, essences or other concentrates of roasted chicory  |

| Column 1<br>Tariff Heading Number                        | Column 2<br>Description of Goods  |
|--|---|
| 21.02 (A)  | Extracts, essences or concentrates of coffee; preparations with a basis of extracts, essences or concentrates of coffee   |
| 29.02 (A) }<br>29.02 (B) }<br>29.02 (C) }<br>29.02 (D) } | Bromoethane<br>Chloroethane<br>Chloroform<br>Iodoethane   |
| 29.04 (A)  | Chloral hydrate   |
| 29.08 (A)  | Diethyl ether   |
| 29.14 (A) }<br>29.14 (B) }                               | Ethyl acetate<br>Ethyl butyrate   |
| 30.04 (A) (2) (a)  | Wadding containing man-made fibres  |
| 33.01 (A) (2)  | Hop oil   |
| 36.05 (A) }<br>36.06 }                                   | Matches (including Bengal matches)  |
| 37.02 (A)  | Film in rolls, sensitised, unexposed, perforated or not:—<br>Of a length of 12 feet or more   |
| 37.07 (B) (4) }<br>37.07 (B) (5) }                       | Other cinematograph film, exposed and developed, whether or not incorporating sound track:—<br>Positive film of the kinds described in sub-headings 37.07 (B) (4) and 37.07 (B) (5)                                   |
| 39.07 (A)  | Clock and watch glasses   |
| 50.03 (B) (1) (a)  | Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags), not carded or combed, containing more than 33½ per cent. by weight of man-made fibres                                 |
| 53.03 (A)  | Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted:—<br>Containing more than 33½ per cent. by weight of man-made fibres  |
| ✠ 54.01 (A) (1)  | Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):—<br>Flax, flax tow and flax waste, not hackled, carded or combed, containing more than 33½ per cent. of man-made fibres |
| 56.03  | Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning   |
| 57.01 (A) (1)  | True hemp, tow and waste of true hemp, not carded or combed, containing more than 33½ per cent. by weight of man-made fibres  |
| 57.03 (A) (1)  | Jute, tow and waste of jute, not carded or combed, containing more than 33½ per cent. by weight of man-made fibres  |

✠ Amended, see pages 96-98.

| <i>Column 1</i>                                       | <i>Column 2</i>   |
|---|---|
| <i>Tariff Heading Number</i>                          | <i>Description of Goods</i>   |
| 57.04 (A) (1)   | Other vegetable textile fibres, raw or processed but not spun: waste of such fibres (including pulled or garnetted rags or ropes):—<br>Not carded or combed, containing more than 33½ per cent. by weight of man-made fibres  |
| ex 63.01  | Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles, (other than carpets and tapestries), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings:—<br>Containing silk or man-made fibres   |
| 63.02 (A)   | Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables:—<br>Containing more than 55 per cent. by weight of man-made fibres   |
| 65.01 (A) (1) }<br>65.01 (B) (1) }<br>65.01 (C) (1) } | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with brims, plateaux and manchons (including silk manchons), of felt:—<br>Containing silk or man-made fibres  |
| 65.02 (A)   | Hat-shapes, plaited or made from plaited or other strips of any material neither blocked to shape nor with made brims:—<br>Containing silk or man-made fibres   |
| 65.03 (A) }<br>65.03 (B) }                            | Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed:—<br>Containing silk or man-made fibres   |
| 65.04 (A) }<br>65.04 (B) }                            | Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:—<br>Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of all the values of all such components, as the case may be, exceeds 5 per cent. of the aggregate of the values of all the components  |
| 65.05 (A) }<br>65.05 (B) }                            | Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in a piece (but not in strips), whether or not lined or trimmed:—<br>Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of all the values of all such components, as the case may be, exceeds 5 per cent. of the aggregate of the values of all the components |

| <i>Column 1</i>                    | <i>Column 2</i>   |
|------------------------------------|---|
| <i>Tariff Heading Number</i>       | <i>Description of Goods</i>   |
| 67.02 (A)                          | Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit:—<br>Containing more than 25 per cent. by weight of silk, man-made fibres, or of both together  |
| 70.15 (A)                          | Clock and watch glasses   |
| 88.04 (A)                          | Parachutes and parts thereof, and accessories thereto, of silk or man-made fibres   |
| 94.04 (A) }<br>94.04 (B) }         | Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material, or of expanded foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):—<br>Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of all the values of all such components, as the case may be, exceeds 5 per cent. of the aggregate of the values of all the components  |
| 97.04 (A)                          | Playing cards exceeding 1½ inches in length and 1½ inches in width, being any of the 13 cards of the conventional suit  |
| 97.05 (B) (1)                      | Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities, non-electrical, (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor):—<br>Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together   |
| 98.10 (A) (1) }<br>98.10 (A) (2) } | Mechanical lighters and similar lighters, including chemical and electrical lighters and parts thereof, excluding flints and wicks:—<br>Portable lighters, being portable mechanical, chemical, electrical or similar contrivances intended to provide a means of ignition, whether by spark, flame or otherwise, and parts thereof:—<br>Portable lighters constructed solely for the purpose of igniting gas for domestic use, whether complete or incomplete (including stems of electrical lighters and rigid or spring frames of flint lighters)<br>Other portable lighters complete or incomplete (including bodies) |

SCHEDULE 2

*For the goods described in this Schedule the specified proportion is, in each case, 50 per cent.*

| <i>Column 1</i><br>Tariff Heading Number | <i>Column 2</i><br>Description of Goods   |
|--|---|
| 40.11 (B)                                | Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:—<br>Suitable for motor vehicles   |
| 40.13 (B) (1)                            | Articles of apparel and clothing accessories (but not including gloves), for all purposes, of unhardened vulcanised rubber, containing more than 25 per cent. by weight of man-made fibres  |
| 40.14 (B) (1)                            | Other articles of unhardened vulcanised rubber (but not including bands and erasers), containing more than 25 per cent. by weight of man-made fibres  |
| 64.02 (A) (1) }<br>64.02 (B) (1) }       | Footwear with outer soles of leather or composition leather; footwear with outer soles and uppers of rubber or artificial plastic material:—<br>Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together   |
| 64.03 (A)                                | Footwear with outer soles of wood or cork, containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together  |
| 64.04 (A)                                | Footwear with outer soles of other materials, containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together   |
| 64.05 (B) (1)                            | Parts of footwear, removable insoles, hose protectors and heel cushions of any material except metal (but not including the goods of heading 64.05 (A)):—<br>Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together  |
| 66.01 (A)                                | Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas):—<br>With covers or cases containing silk or man-made fibres  |
| 68.14 (A)                                | Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials:—<br>Unmounted linings suitable for brakes, clutches, and other parts of motor vehicles |

| <i>Column 1</i>                    | <i>Column 2</i>  |
|------------------------------------|--|
| <i>Tariff Heading Number</i>       | <i>Description of Goods</i>  |
| 70.08 (A)                          | Safety glass consisting of toughened or laminated glass, shaped or not:—<br>In sizes and shapes ready for incorporation in motor vehicles  |
| 70.09 (A)                          | Glass mirrors (including rear-view mirrors), unframed, framed or backed:—<br>Suitable for motor vehicles   |
| 73.29 (A)                          | Chain and parts thereof, of iron or steel :—<br>Motor vehicle transmission chain, and parts thereof  |
| 84.06 (A) (1) }<br>84.06 (B) (1) } | Internal combustion piston engines:—<br>Motor vehicle engines, but not including track-laying tractor engines<br>Parts of engines suitable for use in motor vehicles, but not including piston rings of a diameter of 5 inches or over when compressed or parts specialised for use in track-laying tractor engines                              |
| 84.08 (A) }<br>84.08 (B) }         | Other engines and motors:—<br>Motor vehicle engines<br>Musical instrument (including gramophone) motors  |
| 84.11 (B) (1)                      | Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:—<br>Other pumps; fans, blowers and the like:—<br>Parts and accessories of motor vehicles  |
| 84.18 (B) (1)                      | Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:—<br>Filtering and purifying machinery and apparatus:—<br>Parts of motor vehicles  |
| 85.08 (B) (1)                      | Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); dynamos and cut-outs for use in conjunction therewith:—<br>Other starting and ignition equipment and dynamos and cut-outs:—<br>Parts of motor vehicles |
| 85.09 (B)                          | Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:—<br>Equipment for motor vehicles:—<br>Defrosters and demisters<br>Parts of defrosters and demisters<br>Other electrical equipment for motor vehicles  |

*Column 1*  
*Tariff Heading Number*

*Column 2*  
*Description of Goods*

|   |  |
|---|--|
| 85.14 (B)                                 | Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:—<br>Other loudspeakers and amplifiers of a kind used for the reproduction of music   |
| 85.15 (A) (2) }<br>85.15 (C) }            | Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:—<br>Transmitting sets, receiving sets and combined transmitting and receiving sets:—<br>Sets designed or adapted for fitting to motor vehicles<br><br>Radiogramophones; combined recorders and reproducers for magnetic sound recording on tape or wire, incorporated with radio receivers of the domestic type or with radiogramophones |
| 85.19 (A)                                 | Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lighting arresters, surge suppressors, plugs, lampholders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards) and control panels:—<br>Parts of motor vehicles  |
| 85.26 (A)                                 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25:—<br>Parts of motor vehicles   |
| 87.01 (B) (2)                             | Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:—<br>Tractors (but not including track-laying tractors) with more than two wheels   |
| 87.02 (B) }<br>87.02 (C) }<br>87.02 (D) } | Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09) but not including dumpers designed solely for use in excavating and levelling operations  |

| <i>Column 1</i>              | <i>Column 2</i>  |
|------------------------------|--|
| <i>Tariff Heading Number</i> | <i>Description of Goods</i>  |
| 87.03                        | Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire escapes, road sweeper lorries, snowploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02 |
| 87.04 (C)                    | Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 but not including those for track-laying tractors or for dumpers designed solely for use in excavating and levelling operations   |
| 87.05                        | Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03   |
| 87.06 (D)                    | Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 but not including parts and accessories of track-laying tractors, one or two wheeled tractors or dumpers designed solely for use in excavating and levelling operations                               |
| 87.08 (B)                    | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles, but not including track-laying vehicles and parts thereof   |
| 87.09 (B)                    | Sidecars for motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, whether or not fitted to such vehicles   |
| 87.11 (A)                    | Invalid carriages, fitted with means of mechanical propulsion, motorised   |
| 87.12 (A)                    | Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:—<br>Of motor-cycles, auto-cycles, cycles fitted with an auxiliary motor, or motorised invalid carriages  |
| 87.14 (A) }<br>87.14 (B) }   | Other vehicles (including trailers), not mechanically propelled, and parts thereof:—<br>Trailer units of flexible or articulated motor vehicles, and parts thereof   |
| 90.08 (D)                    | Cinematograph cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles:—<br>Cinematograph sound reproducers (photo-electric)   |

| <i>Column 1</i>              | <i>Column 2</i>  |
|------------------------------|--|
| <i>Tariff Heading Number</i> | <i>Description of Goods</i>  |
| 90.27 (B)                    | Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:—<br>Mileometers, revolution indicators and speed indicators, suitable for use on motor vehicles |
| 91.01 (A)                    | Pocket-watches, wrist-watches and other watches including stop-watches:—<br>Watches capable of indicating the time of day  |
| 91.02                        | Clocks with watch movements (excluding clocks of heading No. 91.03)  |
| 91.03                        | Instrument panel clocks, and clocks of a similar type, for vehicles, aircraft or vessels   |
| 91.04                        | Other clocks   |
| 91.05 (A)                    | Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time:—<br>Apparatus capable of indicating the time of day  |
| 91.07 (A)                    | Watch movements (including stop-watch movements), assembled:—<br>Movements suitable for articles capable of indicating the time of day   |
| 91.08 (A)                    | Clock movements (including secondary movements), assembled:—<br>Movements suitable for articles capable of indicating the time of day  |
| 91.09                        | Watch cases and parts of watch cases, including blanks thereof   |
| 91.10                        | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof   |
| 91.11                        | Other clock and watch parts  |
| 92.01                        | Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps  |
| 92.02                        | Other string musical instruments   |
| 92.03 (B)                    | Pipe and reed organs, including harmoniums and the like:—<br>Goods other than (i) reed organs and (ii) harmoniums  |

| <i>Column 1</i>              | <i>Column 2</i>  |
|------------------------------|--|
| <i>Tariff Heading Number</i> | <i>Description of Goods</i>  |
| 92.04                        | Accordions, concertinas and similar musical instruments; mouth organs  |
| 92.05                        | Other wind musical instruments   |
| 92.06                        | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)  |
| 92.07                        | Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)  |
| 92.08 (A)                    | Musical instruments not falling within any other heading of this Chapter (for example, fair-ground organs, mechanical street organs, musical boxes, musical saws)  |
| 92.09                        | Musical instrument strings   |
| 92.10 (A) (1)                | Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes, metronomes, tuning forks and pitch pipes of all kinds:—<br>Parts and accessories of musical instruments (including pitch pipes and tuning forks of a kind designed for musical purposes), other than drum head skins   |
| 92.10 (A) (2)                |  |
| 92.10 (A) (3)                |  |
| 92.10 (A) (4) (a)            |  |
| 92.10 (A) (4) (c)            |  |
| 92.11 (C)                    | Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads, of the kinds described in sub-heading 92.11 (C)   |
| 92.12 (C) (1)                | Gramophone records; other articles having recordings (whether of sound or not) or data embodied therein by means similar to those used for the recording of sound; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for embodying recordings or data by means similar to those used for the recording of sound:—<br>Sound recordings for reproducing music |
| 92.13 (B)                    | Other parts and accessories of apparatus falling within heading No. 92.11:—<br>Goods of the kinds described in sub-headings 92.13 (B), 92.13 (C) (1) and 92.13 (C) (3)   |
| 92.13 (C) (1)                |  |
| 92.13 (C) (3)                |  |
| 97.01 (A)                    | Wheeled toys designed to be ridden by children (for example toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs:—<br>Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together  |

| <i>Column 1</i>              | <i>Column 2</i>   |
|------------------------------|---|
| <i>Tariff Heading Number</i> | <i>Description of Goods</i>   |
| 97.02 (A)                    | Dolls containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together  |
| 97.03 (A)                    | Other toys: working models of a kind used for recreational purposes:—<br>Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together |

SCHEDULE 3

*Goods Grown or Produced*

| <i>Column 1</i>              | <i>Column 2</i>  |
|------------------------------|--|
| <i>Tariff Heading Number</i> | <i>Description of Goods</i>                            |
| 12.05                        | Chicory roots, fresh or dried, whole or cut, unroasted |
| 12.06 (A)                    | Hops   |

SCHEDULE 4

*Basic Materials List*

| <i>Column 1</i>     | <i>Column 2</i>   |
|---------------------|---|
| <i>Brussels</i>     | <i>Description of Materials</i>   |
| <i>Nomenclature</i> | <i>Description of Materials</i>   |
| 05.02               | Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair  |
| ex 05.03            | Horsehair, not curled, and horsehair waste, whether or not put up on a layer or between two layers of other material  |
| 05.06               | Sinews and tendons; parings and similar waste, of raw hides or skins  |
| 05.08               | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products  |
| 05.09               | Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products |
| 05.15               | Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption  |
| ☞ 09.01             | Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion   |
| 12.07               | Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered |

☞ Amended, see pages 96-98.

*Column 1*  
*Brussels*  
*Nomenclature*

*Column 2*

*Description of Materials*

- |          |  |
|----------|--|
| ex 12.08 | Fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading   |
| 13.01    | Raw vegetable materials of a kind used primarily in dyeing or in tanning   |
| 13.02    | Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams  |
| ex 13.03 | Vegetable saps and extracts; mucilages and thickeners, derived from vegetable products, other than agar-agar   |
| 14.01    | Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier reeds, rushes, rattans, bamboos, raffia and lime bark)        |
| ex 14.02 | Vegetable materials of a kind used primarily as stuffing or as padding, not put up on a layer or between two layers of other material  |
| ex 14.03 | Vegetable materials of a kind used primarily in brushes or in brooms, whether or not in bundles or hanks, other than istle put up on a layer or between two layers of other material |
| ex 14.05 | Vegetable products not elsewhere specified or included, not put up on a layer or between two layers of other material  |
| ex 15.11 | Glycerol, crude, and glycerol lyes   |
| 15.15    | Beeswax and other insect waxes, whether or not coloured  |
| 15.16    | Vegetable waxes, whether or not coloured   |
| 15.17    | Residues resulting from the treatment of fatty substances or animal or vegetable waxes   |
| 24.01    | Unmanufactured tobacco; tobacco refuse   |
| 25.03    | Sulphur of all kinds, other than sublimed sulphur; precipitated sulphur and colloidal sulphur  |
| 25.04    | Natural graphite   |
| 25.05    | Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01   |
| 25.09    | Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides  |
| 25.11    | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide  |
| 25.13    | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated   |
| 25.24    | Asbestos   |
| 25.26    | Mica, including splittings; mica waste   |
| 26.01    | Metallic ores and concentrates and roasted iron pyrites  |
| 26.02    | Slag, dross, scalings and similar waste from the manufacture of iron or steel  |

*Column 1**Column 2**Brussels  
Nomenclature**Description of Materials*

|          |  |
|----------|--|
| 26.03    | Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds   |
| 26.04    | Other slag and ash, including kelp   |
| 27.08    | Pitch and pitch coke, obtained from coal tar or from other mineral tars  |
| 27.09    | Petroleum oils and oils obtained from bituminous minerals, crude   |
| 27.10    | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations |
| 27.11    | Petroleum gases and other gaseous hydrocarbons   |
| 27.12    | Petroleum jelly  |
| 27.13    | Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured  |
| 27.14    | Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals  |
| 27.15    | Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands   |
| ex 28.01 | Iodine   |
| 28.02    | Sulphur, sublimed or precipitated; colloidal sulphur   |
| 28.03    | Carbon, including carbon black, anthracene black, acetylene black and lamp black   |
| ex 28.05 | Lithium; mercury   |
| ex 28.20 | Aluminium oxide  |
| ex 31.04 | Crude natural potassium salts (carnallite, kainite, sylvinite, etc.); potassium chloride   |
| 32.04    | Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin   |
| ex 33.01 | Essential oils, other than eucalyptus oil; concretes and absolutes; resinoids  |
| 40.01    | Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums   |
| 40.02    | Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber, factice derived from oils   |
| 40.03    | Reclaimed rubber   |
| 40.04    | Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber  |

*Column 1*  
*Brussels*  
*Nomenclature*

*Column 2*

*Description of Materials*

- ex 40.05      Unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch
- ex 40.15      Scrap, waste and powder, of hardened rubber
- 41.01      Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool
- 43.01      Raw furskins
- 44.02      Wood charcoal (including shell and nut charcoal), agglomerated or not
- 44.03      Wood in the rough, whether or not stripped of its bark or merely roughed down
- 44.04      Wood, roughly squared or half-squared, but not further manufactured
- 44.05      Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres
- 45.01      Natural cork, unworked, crushed, granulated or ground; waste cork
- 47.01      Pulp derived by mechanical or chemical means from any fibrous vegetable material
- 47.02      Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making
- 50.01      Silk-worm cocoons suitable for reeling
- 50.02      Raw silk (not thrown)
- 50.03      Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)
- 53.01      Sheep's or lambs' wool, not carded or combed
- ex 53.02      Other animal hair (fine or coarse), not carded or combed, but not including hatters' fur
- ex 53.02      Hatters' fur manufactured within the area to which this Agreement applies
- 53.03      Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted
- 53.04      Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)
- 54.01      Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)
- 54.02      Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)
- 55.01      Cotton, not carded or combed
- 55.02      Cotton linters
- 55.03      Cotton waste (including pulled or garnetted rags), not carded or combed

Column 1  
Brussels  
Nomenclature

Column 2

Description of Materials

|          |  |
|----------|--|
| 56.03    | Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning  |
| 57.01    | True hemp ( <i>Cannabis sativa</i> ), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)  |
| 57.02    | Manila hemp (abaca) ( <i>Musa textilis</i> ), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)  |
| 57.03    | Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes)   |
| 57.04    | Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes)  |
| ex 57.07 | Coconut (coir) yarn  |
| 63.02    | Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables  |
| 70.01    | Waste glass (cullet); glass in the mass (excluding optical glass)  |
| 70.02    | Glass of the variety known as "enamel" glass, in the mass, rods and tubes  |
| ex 71.05 | Silver, unwrought, whether or not alloyed  |
| ex 71.07 | Gold, unwrought, whether or not alloyed  |
| ex 71.09 | Platinum and other metals of the platinum group, unwrought, whether or not alloyed   |
| ex 71.09 | Unalloyed platinum sheet and unalloyed palladium sheet, of a thickness of 6 millimetres or more  |
| 71.11    | Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemelts, and other wastes and scrap, of precious metal  |
| *73.01   | Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms   |
| *73.02   | Ferro-alloys   |
| 73.03    | Scrap and waste metal of iron or steel   |
| *73.04   | Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel  |
| *73.05   | Iron or steel powders; sponge iron or steel  |
| *73.09   | Universal plates of iron or steel ( <i>when used in the production of goods falling in Chapters 84 to 90</i> )   |
| *73.10   | Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made) and hollow mining drill steel ( <i>when used in the production of goods falling in Chapters 84 to 90</i> ) |

\* Subject to the proviso that the materials described have been manufactured within the area to which this Agreement applies.

Column 1  
Brussels  
Nomenclature

Column 2

Description of Materials

|           |  |
|-----------|--|
| *73.11    | Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished and sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements ( <i>when used in the production of goods falling in Chapters 84 to 90</i> )            |
| *73.12    | Hoop and strip, of iron or steel, hot-rolled or cold-rolled ( <i>when used in the production of goods falling in Chapters 84 to 90</i> )   |
| *73.13    | Sheets and plates, of iron or steel, hot-rolled or cold-rolled ( <i>when used in the production of goods falling in Chapters 84 to 90</i> )  |
| *ex 73.15 | Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.09 to 73.13 ( <i>when used in the production of goods falling in Chapters 84 to 90</i> )  |
| 74.01     | Copper matte; unwrought copper (refined or not); copper waste and scrap  |
| 74.02     | Master alloys  |
| 75.01     | Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap   |
| ex 75.02  | Wrought bars and rods of nickel-copper alloys containing more than 60 per cent. by weight of nickel  |
| ex 75.03  | Nickel powders and flakes  |
| 75.05     | Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis  |
| 76.01     | Unwrought aluminium and aluminium waste and scrap ( <i>when used in the production of goods not falling in 76.01</i> )   |
| 77.01     | Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap  |
| ex 77.04  | Beryllium waste and scrap  |
| 78.01     | Unwrought lead (including argentiferous lead); lead waste and scrap  |
| 79.01     | Unwrought zinc; zinc waste and scrap   |
| 80.01     | Unwrought tin; tin waste and scrap   |
| ex 81.01  | Tungsten waste and scrap   |
| ex 81.02  | Molybdenum, unwrought, and waste and scrap   |
| ex 81.03  | Tantalum waste and scrap   |
| ex 81.04  | Unalloyed, unwrought bismuth, cadmium, cobalt, gallium, indium, thallium; waste and scrap of antimony, bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (colombium), rhenium, thallium, thorium, titanium, uranium depleted in U235, vanadium, zirconium. |

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\* Subject to the proviso that the materials described have been manufactured within the area to which this Agreement applies.

## PART IV

### Goods and Qualifying Processes referred to in sub-paragraph (b) (ii) of Paragraph (1) of Article II

(1) In the application of sub-paragraph (b) (ii) of paragraph (1) of Article II to goods listed as finished products in this Part, the appropriate qualifying process shall be performed in respect of each and every article comprised in the goods, excluding any packing.

(2) All stages of manufacture of the goods from the commencement of the qualifying process shall be performed within the area to which this Agreement applies.

(3) Where a qualifying process provides for manufacture from alternative materials (*e.g.* "manufacture from . . . or from . . ."), the use of one of these materials does not preclude the use of any of the others.

(4) In the case of a product which is denoted by \* and which contains two or more textile materials, a total amount of such material or materials (other than the material predominating by weight) not exceeding 20 per cent. by weight of all the textile materials in the product need not have been manufactured in the area to which this Agreement applies from the starting point specified in the relative process, but may have been introduced into the process at any stage. For the purpose of this provision, each of the following shall be regarded as a single textile material—

- (a) silk and waste silk
- (b) man-made fibres (continuous)
- (c) man-made fibres (discontinuous)
- (d) metallised textiles
- (e) wool
- (f) other animal hair
- (g) flax and ramie
- (h) cotton
- (i) other vegetable fibres.

(5) Where the description of a finished product includes a reference to a percentage by value of its content of silk and/or man-made fibres, that percentage shall be calculated by comparing (i) the value of the silk and/or man-made fibre components to (ii) the aggregate of the values of all the components of that finished product, including the silk and man-made fibre components; the calculation shall be made under the rules from time to time in force for determining the rate of duty on that finished product on importation into the United Kingdom.

(6) Where a qualifying process refers to the value of a material or to the export price of a finished product—

- (a) the value of any material which can be identified as having been imported from outside the area to which this Agreement applies shall be its c.i.f. value accepted by the Customs authorities on clearance for home use, or on temporary admission at the time of last importation, into the Republic of Ireland. If this value cannot be determined, or where the origin of any material cannot be determined, the value shall be the earliest ascertainable price paid for the material in the Republic of Ireland;

(b) the export price of a finished product shall be the price paid or payable for it to the exporter in the Republic of Ireland, that price being adjusted where necessary to an f.o.b. or free at frontier basis in that country;

(c) the value of a material and the export price of a finished product as defined in sub-paragraphs (a) and (b) may be adjusted to correspond with the amount that would have been obtained on a sale in the open market between buyer and seller independent of each other. This amount shall also be taken to be the export price of a finished product when the product is not the subject of a sale.

(7) In the case of a product denoted by §, any trimmings and accessories (but not lining) need not have been manufactured in the area to which this Agreement applies from the starting point specified in the relative qualifying process, but may have been introduced into the process at any stage.

(8) In determining the origin of goods qualifying by the processes listed for finished products falling in Chapters 60 to 62, the references to a "lining" shall be applied in the following manner—

(a) a detachable lining is a lining;

(b) an inter-lining is not a lining;

(c) in the case of a reversible garment, neither of the fabrics designed to appear as the outer layer of the garment is the lining;

(d) in the case of outerwear which is not a reversible garment and of which the inside and outside layers are made of the same fabric, the inside layer is a lining.

(9) Nothing in the terms of a qualifying process denoted by † shall preclude the use of

(a) fabric of E.F.T.A. origin in the manufacture of a garment (except as lining);

(b) yarn of E.F.T.A. origin in the manufacture of a fabric; or

(c) fibre of E.F.T.A. origin in the manufacture of any other finished product.

References in this note to goods of E.F.T.A. origin are references to goods which are of Area origin in accordance with the provisions for the time being in force of Article 4 of the Convention establishing the European Free Trade Association.<sup>(9)</sup>

(10) In the case of a qualifying process denoted by \*\*, the term "duty-paid yarns" means yarns imported from outside the area to which this Agreement applies and on which duty has been paid in the Republic of Ireland at a rate which, after account is taken of any drawback or other relief from duty, is not less than the rate shown in the Customs and Excise Tariff of the United Kingdom as applicable to those yarns at the time of their importation into the Republic of Ireland.

(11) Four-figure references of the type "53.05" are references to headings of the Brussels Nomenclature; references to Chapters are references to Chapters of the Brussels Nomenclature. Except as provided for in paragraph (5) above and unless the context otherwise requires, descriptions of finished products and of materials are to be interpreted according to the relative Section and Chapter Notes of the Brussels Nomenclature and the Rules for the Interpretation of the Nomenclature.

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<sup>(9)</sup> European Free Trade Association (Origin of Goods) Regulations 1966 as amended.

| <i>Column 1</i><br><i>Brussels</i><br><i>Nomenclature</i> | <i>Column 2</i><br><i>Finished Product</i>  | <i>Column 3</i><br><i>Qualifying Process</i>   |
|---|---|--|
| 24.02   | Manufactured tobacco; tobacco extracts and essences   | Manufacture from materials not falling in 24.02  |
| *ex 40.06   | Coated or impregnated textile thread, of silk or man-made fibres  | Manufacture from silk, not spun or thrown, or from waste of man-made fibres falling in 56.03 or waste of silk; or from materials not falling in 40.06 or Chapters 50 to 62   |
| ex 40.10  | Transmission, conveyor or elevator belts or belting, of vulcanised rubber, containing more than 5 per cent. by value of man-made fibres | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in 40.10 or Chapters 50 to 62  |
| *ex 50.03   | Silk waste, carded or combed or otherwise prepared for spinning, containing man-made fibres   | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 50, 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                |
| • 50.04   | Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale  | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| • 50.05   | Yarn spun from silk waste other than noil, not put up for retail sale   | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| • 50.06   | Yarn spun from noil silk, not put up for retail sale  | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| • 50.07   | Silk yarn and yarn spun from noil or other waste silk, put up for retail sale   | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| *ex 50.08   | Imitation catgut of silk  | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| • 50.09   | Woven fabrics of silk or of waste silk other than noil  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62 |

| <i>Column 1</i><br><i>Brussels</i><br><i>Nomenclature</i> | <i>Column 2</i><br><i>Finished Product</i>  | <i>Column 3</i><br><i>Qualifying Process</i>   |
|---|---|--|
| ex 50.09  | Woven fabrics, dyed, containing 80 per cent. or more by weight of silk or of waste silk other than noil   | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| ex 50.09  | Woven fabrics, printed, of silk or of waste silk other than noil, containing not more than 20 per cent. by weight of sheep's or lambs' wool and cotton together | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| ex 50.09  | Woven fabrics, dyed or printed, of wild silk (such as honan, pongee, tussore and shantung), wholly of tussore yarn produced from the uncultivated silkworm      | Manufacture from fabric, not dyed or printed (ex 50.09), or from materials not falling in Chapters 50 to 62  |
| ✚ ex 50.09  | Plain woven fabrics consisting of a warp wholly of silk and a weft wholly of wool, complete with selvages, of a weight not more than 5 oz. per square yard      | Manufacture from natural fibres, not spun or thrown; or from waste of natural fibres; or from silk yarn; or from materials not falling in Chapters 50 to 62  |
| • 50.10   | Woven fabrics of noil silk  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62 |
| • 51.01   | Yarn of man-made fibres (continuous), not put up for retail sale  | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| • 51.02   | Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials  | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                    |
| • 51.03   | Yarn of man-made fibres (continuous), put up for retail sale  | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| • 51.04   | Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62 |
| ex 51.04  | Woven fabrics of man-made fibres (continuous), printed or flocked   | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |

✚ Amended, see pages 96-98.

| Column 1<br>Brussels<br>Nomenclature | Column 2<br>Finished Product  | Column 3<br>Qualifying Process   |
|--------------------------------------|---|--|
| *ex 52.01                            | Metallised yarn, being textile yarn spun with metal or covered with metal by any process, containing silk or man-made fibres  | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| *ex 52.02                            | Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like, containing silk or man-made fibres                                   | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62 |
| *ex 53.04                            | Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags), containing more than 33½ per cent. by weight of man-made fibres | Manufacture from materials falling in 53.03 or from materials not falling in Chapters 50 to 62   |
| *ex 53.05                            | Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed, containing man-made fibres  | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                    |
| ✱ * 53.06                            | Yarn of carded sheep's or lambs' wool (woollen yarn) not put up for retail sale, containing silk or man-made fibres   | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| *ex 53.07                            | Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale, containing silk or man-made fibres  | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| *ex 53.08                            | Yarn of fine animal hair (carded or combed), not put up for retail sale, containing silk or man-made fibres   | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| *ex 53.09                            | Yarn of horsehair or of other coarse animal hair, not put up for retail sale, containing silk or man-made fibres  | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| *ex 53.10                            | Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale, containing silk or man-made fibres   | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |

✱ Amended, see pages 96-98.

| <i>Column 1</i><br>Brussels<br>Nomenclature | <i>Column 2</i><br>Finished Product  | <i>Column 3</i><br>Qualifying Process   |
|---|--|---|
| ✠*ex 53.11                                  | Woven fabrics of sheep's or lambs' wool or of fine animal hair, containing silk or man-made fibres | † Manufacture from natural fibres, not spun or thrown; from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from "duty-paid yarns"; or from materials not falling in Chapters 50 to 62 |
| *ex 53.12                                   | Woven fabrics of coarse animal hair other than horsehair, containing silk or man-made fibres       | † Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62                         |
| *ex 53.13                                   | Woven fabrics of horsehair, containing silk or man-made fibres                                     | † Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62                         |
| *ex 54.01                                   | Flax, hackled (combed) or otherwise prepared for spinning, containing man-made fibres              | † Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 54 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| *ex 54.02                                   | Ramie, combed or otherwise prepared for spinning, containing silk or man-made fibres               | † Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 54 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| *ex 54.03                                   | Flax or ramie yarn, not put up for retail sale, containing silk or man-made fibres                 | † Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| *ex 54.04                                   | Flax or ramie yarn, put up for retail sale, containing silk or man-made fibres                     | † Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| *ex 54.05                                   | Woven fabrics of flax or of ramie, containing silk or man-made fibres                              | † Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62.                        |

✠ Amended, see pages 96-98.

| Column 1<br>Brussels<br>Nomenclature | Column 2<br>Finished Product  | Column 3<br>Qualifying Process   |
|--------------------------------------|---|--|
| ex 55.03                             | Cotton waste, pulled or garnetted (including pulled or garnetted rags), not carded or combed, containing more than 33½ per cent. by weight of man-made fibres | Manufacture from cotton waste, not pulled or garnetted (ex 55.03), or from materials not falling in Chapters 50 to 62  |
| *ex 55.04                            | Cotton, carded or combed, containing man-made fibres  | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                    |
| *ex 55.05                            | Cotton yarn, not put up for retail sale, containing more than 5 per cent. by weight of silk and/or man-made fibres  | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| *ex 55.06                            | Cotton yarn, put up for retail sale, containing more than 5 per cent. by weight of silk and/or man-made fibres  | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62                                   |
| *ex 55.07                            | Cotton gauze, containing silk or man-made fibres  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62 |
| *ex 55.08                            | Terry towelling and similar terry fabrics, of cotton, containing silk or man-made fibres  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62 |
| • 55.09                              | Other woven fabrics of cotton, containing silk or man-made fibres   | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62 |
| ex 55.09                             | Other woven fabrics of cotton, flocked, containing silk or man-made fibres  | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| ex 55.09                             | Organdies, bleached or dyed, and mercerised and parchementised, containing silk or man-made fibres  | Manufacture from yarns, not bleached or dyed (ex Chapters 50 to 59), or from materials not falling in Chapters 50 to 62  |

| <i>Column 1</i><br><i>Brussels</i><br><i>Nomenclature</i> | <i>Column 2</i><br><i>Finished Product</i>   | <i>Column 3</i><br><i>Qualifying Process</i>  |
|---|--|---|
| ex 55.09  | Articles of square-meshed canvas, cut to size not exceeding 1½ square metres, with painted or stencilled designs, of a kind intended to be embroidered by hand, containing silk or man-made fibres | Manufacture from fibres, not spun or thrown; or by processes which must include hand-painting or hand-stencilling, from canvas without designs (ex 55.09), provided that the value of any canvas which has not been manufactured from the stage of fibres in the area to which this Agreement applies is less than 30 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62 |
| 56.01   | Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning   | Manufacture from materials not falling in Chapters 50 to 62   |
| 56.02   | Continuous filament tow for the manufacture of man-made fibres (discontinuous)   | Manufacture from materials not falling in Chapters 50 to 62   |
| • 56.04   | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning  | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| • 56.05   | Yarn of man-made fibres (discontinuous or waste), not put up for retail sale   | † Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| * 56.06   | Yarn of man-made fibres (discontinuous or waste), put up for retail sale   | † Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| • 56.07   | Woven fabrics of man-made fibres (discontinuous or waste)  | † Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62   |
| ex 56.07  | Woven fabrics of man-made fibres (discontinuous or waste), printed or flocked  | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62  |
| *ex 57.01   | True hemp, combed or otherwise prepared for spinning, containing man-made fibres   | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 55 or 57, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |

| Column 1<br>Brussels<br>Nomenclature | Column 2<br>Finished Product  | Column 3<br>Qualifying Process   |
|--------------------------------------|---|--|
| *ex 57.03                            | Jute, carded or combed or otherwise prepared for spinning, containing man-made fibres                           | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 55 or 57, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62  |
| *ex 57.04                            | Other vegetable textile fibres, carded or combed or otherwise prepared for spinning, containing man-made fibres | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 55 or 57, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62  |
| *ex 57.05                            | Yarn of true hemp, containing man-made fibres   | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| *ex 57.06                            | Yarn of jute, containing man-made fibres  | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| *ex 57.07                            | Yarn of other vegetable textile fibres, containing man-made fibres  | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| *ex 57.09                            | Woven fabrics of true hemp, containing man-made fibres  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62 |
| *ex 57.10                            | Woven fabrics of jute, containing man-made fibres   | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62 |

| Column 1<br>Brussels<br>Nomenclature | Column 2<br>Finished Product   | Column 3<br>Qualifying Process  |
|--------------------------------------|--|---|
| *ex 57.11                            | Woven fabrics of other vegetable textile fibres, containing man-made fibres  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62  |
| *ex 58.01                            | Carpets, carpeting and rugs, knotted (made up or not) containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62  |
| *ex 58.02                            | Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not), containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from wool yarn (ex 53.06) provided that the weight of any wool yarn which has not been spun in the area to which this Agreement applies is less than 10 per cent. by weight of all the textile materials in the product; or from materials not falling in Chapters 50 to 62 |
| ex 58.03                             | Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand, containing more than 5 per cent. by value of silk and/or man-made fibres | Manufacture from materials not falling in 58.03   |
| *ex 58.04                            | Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05), containing silk and/or man-made fibres  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62  |
| *ex 58.05                            | Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06, containing silk and/or man-made fibres   | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62  |
| ex 58.06                             | Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size, containing silk and/or man-made fibres  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62  |

| Column 1<br>Brussels<br>Nomenclature | Column 2<br>Finished Product   | Column 3<br>Qualifying Process   |
|--------------------------------------|--|--|
| ✱ex 58.07                            | Chenille yarn, gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn), containing silk and/or man-made fibres   | †Manufacture from natural fibres, not spun or thrown; and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| *ex 58.07                            | Braids and ornamental trimmings in the piece containing silk or man-made fibres; tassels, pompons and the like, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown, or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62  |
| *ex 58.08                            | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain, containing silk and/or man-made fibres   | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62   |
| ex 58.08                             | Net fabrics, of a uniform square mesh or diamond-shaped mesh knotted at each corner, entirely of fibres of the kind defined in Note 1 (a) to Chapter 51  | Manufacture from fibres or single yarn (ex Chapter 56); or from continuous yarns (ex 51.01 or ex 51.02) made entirely of fibres of the kind defined in Note 1 (a) to Chapter 51; or from materials not falling in Chapters 50 to 62  |
| *ex 58.09                            | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured, containing silk or man-made fibres; hand or mechanically made lace, in the piece, in strips or in motifs, containing silk and/or man-made fibres | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62   |
| ex 58.10                             | Embroidery, in the piece, in strips or in motifs, containing silk and/or man-made fibres   | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62<br><i>or</i><br>Manufacture from fibres or yarns or unembroidered fabric (ex Chapters 50 to 60), provided that the value of the unembroidered fabric does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62 |
| *ex 59.01                            | Wadding and articles of wadding containing man-made fibres; textile flock and dust and mill neps, containing man-made fibres   | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62  |

✱ Amended, see pages 96-98.

| <i>Column 1</i><br>Brussels<br>Nomenclature | <i>Column 2</i><br>Finished Product  | <i>Column 3</i><br>Qualifying Process  |
|---|--|--|
| *ex 59.01                                   | Sanitary towels, containing man-made fibres  | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| *ex 59.02                                   | Felt, whether or not impregnated or coated, containing man-made fibres; and articles of felt, whether or not impregnated or coated, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62  |
| *ex 59.03                                   | Bonded fibre fabrics, whether or not impregnated or coated, containing man-made fibres; articles of bonded fibre fabrics, whether or not impregnated or coated, containing more than 5 per cent. by value of silk and/or man-made fibres                                 | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62   |
| *ex 59.04                                   | Twine, cordage, ropes and cables, plaited or not, other than continuous single yarn made entirely of fibres of the kind defined in Note 1 (a) to Chapter 51, containing silk or man-made fibres  | Manufacture from natural fibres or fibres of the kind defined in Note 1 (a) to Chapter 51, not spun or thrown, and, in the case of fibres falling in Chapter 53, 55 or 56, not carded or combed; or from yarns made entirely of fibres of the kind defined in Note 1 (a) to Chapter 51 and being continuous yarn (ex 51.01 or ex 51.02) or continuous single yarn (ex 59.04); or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62 |
| *ex 59.04                                   | Continuous single yarn made entirely of fibres of the kind defined in Note 1 (a) to Chapter 51   | Manufacture from materials not falling in Chapters 50 to 62  |
| *ex 59.05                                   | Nets, including made up fishing nets, containing more than 5 per cent. by value of silk and/or man-made fibres; netting of twine cordage or rope containing silk or man-made fibres  | Manufacture from fibres or single yarn (ex Chapters 50 to 59); or from continuous yarns (ex 51.01, ex 51.02 or ex 59.04) made entirely of fibres of the kind defined in Note 1 (a) to Chapter 51; or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62   |
| *ex 59.06                                   | Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from fibres or single yarn (ex Chapters 50 to 59); or from continuous yarns (ex 51.01, ex 51.02 or ex 59.04) made entirely of fibres of the kind defined in Note 1 (a) to Chapter 51; or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62   |
| *ex 59.07                                   | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar woven fabrics for hat foundations and similar uses, containing silk or man-made fibres | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62   |

| Column 1<br>Brussels<br>Nomenclature | Column 2<br>Finished Product  | Column 3<br>Qualifying Process  |
|--------------------------------------|---|---|
| ex 59.08                             | Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials, containing silk or man-made fibres   | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62  |
| ex 59.09                             | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil, containing silk or man-made fibres   | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62  |
| ex 59.09                             | Oilsilk, of which the textile constituents are wholly of silk   | Manufacture from materials not falling in 59.09   |
| *ex 59.11                            | Fabrics composed of parallel textile yarns agglomerated with rubber, containing silk or man-made fibres   | †Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62 and not being impregnated textile thread (ex 40.06)  |
| *ex 59.11                            | Other rubberised textile fabrics of this heading, containing silk or man-made fibres  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62 and not being impregnated textile thread (ex 40.06)  |
| ex 59.12                             | Textile fabrics otherwise impregnated or coated, containing silk or man-made fibres   | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62  |
| *ex 59.13                            | Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads, containing silk or man-made fibres  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62, provided that any textile-covered thread or cord falling in Chapter 40 is regarded as originating in the area to which this Agreement applies |
| ex 59.14                             | Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; and tubular knitted gas-mantle fabric containing man-made fibres; incandescent gas mantles containing more than 5 per cent. by value of man-made fibres | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62  |
| *ex 59.15                            | Textile hosepiping and similar tubing, of which flax or true hemp or both together make up 50 per cent. or more by weight of the textile constituents, containing more than 5 per cent. by value of silk and/or man-made fibres.                                  | Manufacture from natural fibres, not spun or thrown (ex Chapters 50 to 57), or from materials not falling in Chapters 50 to 62  |

| <i>Column 1</i><br><i>Brussels</i><br><i>Nomenclature</i> | <i>Column 2</i><br><i>Finished Product</i>  | <i>Column 3</i><br><i>Qualifying Process</i>   |
|---|---|--|
| ex 59.15  | Other textile hosepiping and similar tubing, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| *ex 59.16   | Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material, containing more than 5 per cent. by value of silk and/or man-made fibres                                  | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62                                |
| *ex 59.17   | Textile fabrics and other textile products of a kind commonly used in machinery or plant, as defined in Note 5 (a) to Chapter 59, other than woven textile felts of a kind used in paper-making machinery, containing silk or man-made fibres | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62 |
| ex 59.17  | Bolting cloth, containing silk or man-made fibres   | Manufacture from materials not falling in 59.17  |
| *ex 59.17   | Textile articles other than the products defined in Note 5 (a) to Chapter 59, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| *ex 60.01   | Knitted or crocheted fabric, not elastic, nor rubberised, containing silk or man-made fibres  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62                               |
| *ex 60.01   | Knitted or crocheted fabric mainly of wool, not elastic, nor rubberised, containing silk or man-made fibres   | **Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from "duty-paid yarns"; or from materials not falling in Chapters 50 to 62   |
| §ex 60.02   | Gloves, mittens and mitts, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| ex 60.02  | Other gloves, mittens and mitts, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62                                |

| Column 1<br>Brussels<br>Nomenclature | Column 2<br>Finished Product   | Column 3<br>Qualifying Process  |
|--------------------------------------|--|---|
| §ex 60.03                            | Stockings, under stockings, socks, ankle-socks, sockettes and the like, complete and ready for wear, containing more than 5 per cent by value of silk and/or man-made fibres | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62  |
| *ex 60.03                            | Other stockings, under stockings, socks, ankle-socks, sockettes and the like, containing more than 5 per cent. by value of silk and/or man-made fibres                       | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62   |
| §ex 60.04                            | Under garments, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres  | †Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| *ex 60.04                            | Other under garments, containing more than 5 per cent by value of silk and/or man-made fibres  | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62.  |
| §ex 60.05                            | Outer garments and other articles, complete and ready for wear or use, other than blankets containing more than 5 per cent. by value of silk and/or man-made fibres          | †Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| *ex 60.05                            | Other articles of this heading, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62.  |
| *ex 60.06                            | Knitted or crocheted fabric, elastic or rubberised, containing silk or man-made fibres   | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62, provided that any textile-covered thread and cord falling in Chapter 40 is regarded as originating in the area to which this Agreement applies                              |
| *ex 60.06                            | Knitted or crocheted fabric mainly of wool, elastic or rubberised, containing silk or man-made fibres  | **Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from "duty-paid yarns"; or from materials not falling in Chapters 50 to 62, provided that any textile-covered thread and cord falling in Chapter 40 is regarded as originating in the area to which this Agreement applies. |

| Column 1<br>Brussels<br>Nomenclature | Column 2<br>Finished Product   | Column 3<br>Qualifying Process  |
|--------------------------------------|--|---|
| ex 60.06                             | Articles of a kind corresponding to the goods classified in headings 60.02 to 60.05, elastic or rubberised, complete and ready for wear or use, containing more than 5 per cent. by value of silk and/or man-made fibres | †Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.  |
| *ex 60.06                            | Other articles of this heading, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62   |
| §ex 61.01                            | Men's and boys' raincoats, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from fibres or yarns; or (except in the case of lining) from fabric (ex Chapters 50 to 59), provided that the value of any fabric (not being lining, trimmings or accessories) which has not been manufactured in the area to which this Agreement applies is less than 55 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62  |
| §ex 61.01                            | Men's and boys' outer garments, complete and ready for wear, other than raincoats, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from fibres or yarns; or (except in the case of lining) from fabric (ex Chapters 50 to 59), provided that the value of any fabric (not being lining, trimmings or accessories) which has not been manufactured from the stage of fibres or yarns in the area to which this Agreement applies, is less than 45 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62   |
| *ex 61.01                            | Other men's and boys' outer garments, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62   |
| §ex 61.02                            | Women's, girls' and infants' outer garments, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres   | †Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| §ex 61.02                            | Women's, girls' and infants' dresses, skirts and raincoats, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from fibres or yarns; or (in the case of lining) from fabric wholly of silk; or (except in the case of lining) from fabric (ex Chapters 50 to 59), provided that the value of any fabric (not being lining, trimmings or accessories) which has not been manufactured from the stage of fibres or yarns in the area to which this Agreement applies is less than 55 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62 |

| Column 1<br>Brussels<br>Nomenclature | Column 2<br>Finished Product   | Column 3<br>Qualifying Process   |
|--------------------------------------|--|--|
| §ex 61.02                            | Women's, girls' and infants' outer garments of the following kinds, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres: jackets, trousers (other than trousers of which the fabric is of a kind falling in 55.08 or 55.09), costumes (consisting of jacket and skirt or jacket and trousers) and overcoats (other than raincoats) | Manufacture from fibres or yarns; or (in the case of lining) from fabric wholly of silk; or (except in the case of linings) from fabric (ex Chapters 50 to 59), provided that the value of any fabric (not being lining, trimmings or accessories) which has not been manufactured from the stage of fibres or yarns in the area to which this Agreement applies is less than 45 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62 |
| §ex 61.02                            | Women's, girls' and infants' embroidered blouses, complete and ready for wear, or complete but in not more than 7 unassembled parts, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from fibres or yarns or from materials not falling in Chapters 50 to 62<br><br>or<br>Manufacture from fibres or yarns or unembroidered fabric (ex Chapters 50 to 59) provided that the value of all the unembroidered fabric (excluding any trimmings and accessories) does not exceed 40 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62  |
| §ex 61.02                            | Infants' embroidered outer garments, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from fibres or yarns; or (except in the case of lining) from fabric (ex Chapters 50 to 59), provided that the value of any fabric (not being lining, trimmings or accessories) which has not been manufactured from the stage of fibres or yarns in the area to which this Agreement applies is less than 45 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62   |
| *ex 61.02                            | Other women's, girls' and infants' outer garments, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62  |
| §ex 61.03                            | Men's and boys' under garments, complete and ready for wear, including collars, shirt fronts and cuffs, containing more than 5 per cent. by value of silk and/or man-made fibres   | †Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62  |
| *ex 61.03                            | Other men's and boys' under garments, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62  |

| Column 1<br>Brussels<br>Nomenclature | Column 2<br>Finished Product   | Column 3<br>Qualifying Process  |
|--------------------------------------|--|---|
| §ex 61.04                            | Women's, girls' and infants' under garments, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres                           | †Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| ✱*ex 61.04                           | Other women's, girls' and infants' under garments, containing more than 5 per cent. by value of silk and/or man-made fibres  | †Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62      |
| §ex 61.05                            | Handkerchiefs, complete and ready for use, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62  |
| ex 61.05                             | Handkerchiefs, embroidered, complete and ready for use, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from fibres, yarns, or un-embroidered fabric (ex Chapters 50 to 59), provided that the value of the unembroidered fabric (excluding any trimmings and accessories) does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62 |
| *ex 61.05                            | Other handkerchiefs, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62       |
| §ex 61.06                            | Shawls, scarves, mufflers, mantillas, veils and the like, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres              | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62  |
| §ex 61.06                            | Shawls, scarves, mufflers, mantillas, veils and the like, embroidered, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres | Manufacture from fibres, yarns or un-embroidered fabric (ex Chapters 50 to 59), provided that the value of the unembroidered fabric (excluding any trimmings and accessories) does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62  |
| *ex 61.06                            | Other products of this heading, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62       |
| §ex 61.07                            | Ties, bow ties and cravats, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres  | †Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |

✱ Amended, see pages 96-98.

| Column 1<br>Brussels<br>Nomenclature | Column 2<br>Finished Product   | Column 3<br>Qualifying Process  |
|--------------------------------------|--|---|
| *ex 61.07                            | Other products of this heading, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62 |
| §ex 61.08                            | Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, containing more than 5 per cent. by value of silk and/or man-made fibres                                     | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62  |
| §ex 61.08                            | Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered, containing more than 5 per cent. by value of silk and/or man-made fibres                        | Manufacture from fibres, yarns or un-embroidered fabric (ex Chapters 50 to 59), provided that the value of the un-embroidered fabric does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62                                     |
| §ex 61.09                            | Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres | †Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| ex 61.09                             | Brassieres, corsets, corset-belts, corselettes, girdle corsets, hip belts and similar body-supporting under garments, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres                                  | Manufacture from materials not falling in 61.09, provided that the value of any material imported from outside the area to which this Agreement applies or of undetermined origin does not exceed 40 per cent. of the export price of the finished product  |
| *ex 61.09                            | Products of this heading, not complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62 |
| §ex 61.10                            | Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62  |
| *ex 61.10                            | Other products of this heading, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62 |

| <i>Column 1<br/>Brussels<br/>Nomenclature</i> | <i>Column 2<br/>Finished Product</i>   | <i>Column 3<br/>Qualifying Process</i>   |
|---|--|--|
| §ex 61.11                                     | Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62   |
| *ex 61.11                                     | Other products of this heading, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62  |
| §ex 62.01                                     | Travelling rugs and blankets, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62  |
| §ex 62.02                                     | Bed linen, table linen, toilet linen and kitchen linen, curtains and other furnishing articles, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62  |
| §ex 62.02                                     | The following products, embroidered: table linen, curtains, runners, anti-macassars, chair-arm covers, cushion covers (not being bed linen) and furnishing articles designed for use in churches and similar places of worship, containing more than 5 per cent. by value of silk and/or man-made fibres | Manufacture from fibres, yarns or un-embroidered fabric (ex Chapters 50 to 59), provided that the value of the unembroidered fabric (excluding any trimmings and accessories) does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62   |
| ex 62.02                                      | Articles of square-meshed canvas, cut to size not exceeding 1½ square metres, with painted or stencilled designs, of a kind intended to be embroidered by hand, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from fibres, not spun or thrown; or, by processes which must include hand-painting or hand-stencilling, from canvas without designs (ex 55.09), provided that the value of any canvas which has not been manufactured from the stage of fibres in the area to which this Agreement applies is less than 30 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62 |
| *ex 62.03                                     | Sacks and bags, of a kind used for the packing of goods, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62  |

| Column 1<br>Brussels<br>Nomenclature | Column 2<br>Finished Product   | Column 3<br>Qualifying Process   |
|--------------------------------------|--|--|
| §*ex 62.04                           | Tarpaulins, sails, awnings, sun-blinds, tents and camping goods, containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62  |
| §ex 62.05                            | Other made up textile articles (including dress patterns), containing more than 5 per cent. by value of silk and/or man-made fibres  | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62  |
| ex 62.05                             | Other made-up textile articles, in the piece or in strips, embroidered, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from fibres, or yarns or un-embroidered fabrics (ex Chapters 50 to 60) provided that the value of the unembroidered fabric does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62  |
| §ex 62.05                            | Furnishing articles, embroidered, designed for use in churches and similar places of worship, containing more than 5 per cent. by value of silk and/or man-made fibres   | Manufacture from fibres, yarns or un-embroidered fabric (ex Chapters 50 to 59), provided that the value of the unembroidered fabric (excluding any trimmings and accessories) does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62   |
| ex 62.05                             | Articles of square-meshed canvas, cut to size not exceeding 1½ square metres, with painted or stencilled designs, of a kind intended to be embroidered by hand, containing more than 5 per cent. by value of silk and/or man-made fibres | Manufacture from fibres, not spun or thrown; or, by processes which must include hand-painting or hand-stencilling, from canvas without designs (ex 55.09) provided that the value of any canvas which has not been manufactured from the stage of fibres in the area to which this Agreement applies, is less than 30 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62 |
| ex 87.09                             | Motor - cycles, auto - cycles and cycles fitted with an auxiliary motor  | Manufacture from materials not falling in 84.06 or 87.09   |
| ex 96.02                             | Other brooms and brushes   | Manufacture from materials not falling in Chapter 96 or in 44.25 other than broom and brush handles (ex 44.25)   |
| ✠ex 96.03                            | Prepared knots and tufts for broom and brush making  | Manufacture from materials not falling in Chapter 96   |

|| In the case of a motor-cycle or other vehicle of this heading fitted with a side-car, the origin of the motor-cycle or other vehicle is to be dealt with under this heading, and the origin of the side-car is to be dealt with under Part III of Annex C. (page 38)

✠ Amended, see pages 96-98.

## ANNEX D

### Goods referred to in Paragraph (1) of Article VI

Potatoes, fresh, other than—

- (i) new potatoes, being potatoes which have been dug when immature for marketing without delay, the skins of which can be removed by rubbing with the fingers or show evidence of natural skinning at the time of importation, and which are imported during the period from 1 November of any one year to 31 August of the next;
- (ii) seed potatoes;
- (iii) sweet potatoes

Sugar of a polarisation exceeding 98 degrees

Watches and parts thereof, other than the following—

- (i) those consigned from and constructed in the scheduled territories\* solely from parts manufactured and assembled in those territories;
- (ii) watches of a value exceeding 30 shillings each (not including the value of any strap, bracelet or similar attachment) and watch movements of a value exceeding 25 shillings each;
- (iii) stop watches not capable of indicating the time of day;
- (iv) watch cases or parts thereof which do not, at the time of importation, encase a watch movement;
- (v) watch dials, hands and glasses, including those of synthetic material

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\* In this Annex, " scheduled territories " has the meaning assigned thereto under section 1 (3) (b) of the Exchange Control Act 1947 of the United Kingdom, as amended from time to time.

## AGREEMENT RELATING TO TRADE IN CERTAIN AGRICULTURAL AND FISHERY PRODUCTS

The Government of the United Kingdom and the Government of the Republic of Ireland:

Desiring to make arrangements in relation to goods of the descriptions listed in Annexes A and D to the Agreement signed to-day establishing a Free Trade Area between their two countries supplementary to the provisions of Article XII of that Agreement, (hereinafter referred to as the "Free Trade Area Agreement");

Have agreed as follows:

### ARTICLE 1

Each Government shall inform the other of the detailed arrangements operating on the date of the signature of this Agreement for the import from the territory of the other of the commodities listed in Annexes A and D to the Free Trade Area Agreement.

### ARTICLE 2

(1) If at any time the Republic of Ireland develops a significant export trade in broiler chickens (ex tariff headings 01.05 and 02.02) to the United Kingdom, the Government of the Republic of Ireland shall consult with the Government of the United Kingdom with a view to providing facilities for the import of such chickens into the Republic of Ireland from the United Kingdom.

(2) For the purposes of this Article "broiler chicken" means—

- (a) any live fowl between the weights of 2 pounds and 4½ pounds (other than hens for slaughter, point of lay pullets and fowl of egg-laying strains which are approaching the egg-laying stage and intended for commercial egg production);
- (b) any dead fowl between the weights of 1½ pounds and 3½ pounds when ovenready, or between 1¾ pounds and 4½ pounds when plucked but unviscerated.

(3) If at any time the Government of the Republic of Ireland consider that the definition of broiler chickens in paragraph (2) of this Article is resulting in imports of poultry into the Republic of Ireland on such a scale as to cause serious difficulties to the poultry industry in the Republic of Ireland, the two Governments shall consult together to determine whether that definition requires modification.

### ARTICLE 3

If at any time exports of turkeys (ex tariff headings 01.05 and 02.02) from the Republic of Ireland to the United Kingdom—

- (a) in the case of dead birds which are ovenready, develop to a significant extent; or
- (b) in the case of other dead birds, increase significantly above the level of 3,000 tons a year;

then in either case the Government of the Republic of Ireland shall consult with the Government of the United Kingdom with a view to providing facilities for the import of dead turkeys into the Republic of Ireland from the United Kingdom.

#### ARTICLE 4

The Government of the Republic of Ireland shall as a minimum maintain opportunities for the import each year into the Republic of Ireland of 11,000 hundredweights of fish, fresh (live or dead), chilled or frozen (other than herrings and mackerel) (ex tariff heading 03.01) of United Kingdom origin. In the case of filleted fish and pieces thereof (including pieces known as fish fingers and fish sticks) included in this quantity the rate of import duty shall not exceed 1d. per pound; other fish included in this quantity shall be free of import duty. In allowing the import of such fish, the Government of the Republic of Ireland shall take account of the seasonal pattern of supply and demand in this trade between the two countries.

#### ARTICLE 5

The Government of the Republic of Ireland shall as a minimum maintain opportunities for the import each year into the Republic of Ireland of 27,000 hundredweights of filleted fish and pieces thereof, smoked (ex tariff heading 03.02) of United Kingdom origin at a rate of import duty not exceeding 2d. per pound.

#### ARTICLE 6

(1) The Government of the Republic of Ireland shall as a minimum maintain opportunities for the import each year into the Republic of Ireland during the control period 7 May to 31 October of 850 tons of tomatoes (ex tariff heading 07.01) of United Kingdom origin. The pattern of licensing for such imports shall follow that which has operated in recent years. Imports during the period 7 May to 31 May shall be free of import duty and the rate of import duty chargeable during the period 1 June to 31 October shall not exceed 4d. per pound.

(2) If the Government of the Republic of Ireland propose to alter the control period referred to in paragraph (1) of this Article, they shall consult with the Government of the United Kingdom with a view to making arrangements which shall provide equitable opportunities for the import of tomatoes of United Kingdom origin into the Republic of Ireland during any extended control period.

(3) Outside the control period, imports of tomatoes of United Kingdom origin into the Republic of Ireland shall be permitted without quantitative restriction and free of import duty.

#### ARTICLE 7

The Government of the Republic of Ireland shall allow imports of apples (ex tariff heading 08.06) of United Kingdom origin—

- (a) free of quantitative restriction;
- (b) during the months March to July inclusive, free of import duty; and
- (c) during the months August to February inclusive—
  - (i) as to 3,000 tons of such apples, at a rate of import duty not exceeding 1d. per pound; and
  - (ii) as to any further imports of such apples, at a rate not exceeding 2d. per pound.

#### ARTICLE 8

(1) The Government of the Republic of Ireland shall as a minimum maintain opportunities for the import each year into the Republic of Ireland of 4,500 tons of cereal seed (ex tariff headings 10.01, 10.03 and 10.04) of United Kingdom origin, of which not less than 800 tons shall be wheat seed (ex tariff heading 10.01).

(2) If the demand for cereal seed in the Republic of Ireland declines, for example on account of a fall in cereal acreage, it may be necessary, in the consultation provided for in Article XII of the Free Trade Area Agreement, to consider the question of reducing opportunities for the import of such seed of United Kingdom origin into the Republic of Ireland in proportion to the decline in demand.

#### ARTICLE 9

The Government of the Republic of Ireland shall as a minimum maintain opportunities for the import each year into the Republic of Ireland of 600 tons of malt (ex tariff heading 11.07) of United Kingdom origin.

#### ARTICLE 10

The Government of the Republic of Ireland shall as a minimum maintain opportunities for the import each year into the Republic of Ireland of 3,000 hundredweights of perennial and Italian ryegrass certified seed (ex tariff heading 12.03) of United Kingdom origin.

#### ARTICLE 11

The Government of the Republic of Ireland shall as a minimum maintain opportunities for the import each year into the Republic of Ireland of fish cakes, fish sausages, prepared meals containing fish and other prepared or preserved fish and fish products of a similar nature (ex tariff heading 16.04) of United Kingdom origin to a value of £6,000 c.i.f. at a rate of import duty not exceeding 1d. per pound.

#### ARTICLE 12

The Government of the Republic of Ireland shall grant licences to Comhlucht Siuicre Eireann Teoranta (the Irish Sugar Company) for the import into the Republic of Ireland of speciality sugars (ex tariff Chapter 17) of United Kingdom origin in accordance with arrangements made from time to time between that Company and producers of sugar in the United Kingdom; provided that such arrangements, including the quantities and types of such sugars proposed to be imported, have had the prior approval of the Government of the Republic of Ireland.

#### ARTICLE 13

The Government of the Republic of Ireland shall not apply to vegetable soups (ex tariff heading 21.05) of United Kingdom origin—

- (a) any quantitative restriction; or
- (b) import duties at levels exceeding those applicable on the date of the signature of this Agreement.

#### ARTICLE 14

The import into the Republic of Ireland of mineral mixtures, concentrates and balancer meals (ex tariff heading 23.07) of United Kingdom origin for use in the production of compound feedingstuffs shall be free of import duty and quantitative restriction, provided that—

- (a) they comply with such standards of quality as may be prescribed from time to time by the Government of the Republic of Ireland for the commercial production of such products in the Republic of Ireland; and
- (b) they contain not more than 10 per cent of cereals and cereal products.

#### ARTICLE 15

In relation to any goods of a description listed in Annex A to the Free Trade Area Agreement to the packages of which package duty is applied by the Republic of Ireland and where this duty has a substantial protective effect (as in the case of individually wrapped sweets), the Government of the Republic of Ireland shall consult with the Government of the United Kingdom if the progressive reduction of the package duty in accordance with the provisions of the Free Trade Area Agreement creates difficulties which, in the opinion of the former, make it necessary to increase the import duty on the goods in question.

#### ARTICLE 16

If either Government propose to make any significant change in the statutory requirements in force on the date of the signature of this Agreement in respect of the registration of fishing vessels, the nationality of crews or the transfer of fish from foreign vessels within their territorial jurisdiction, the Government proposing the change shall consult with the other before it is put into effect.

#### ARTICLE 17

For the purposes of this Agreement "origin" shall be construed in accordance with the provisions of sub-paragraph (a) of paragraph (1) of Article II of the Free Trade Area Agreement.

#### ARTICLE 18

The provisions of Article XXIII of the Free Trade Area Agreement shall be read as applying equally to this Agreement and the balance of the Agreement referred to in paragraph (3) of that Article, shall include the balance of advantages and obligations contained in this Agreement.

ARTICLE 19

This Agreement shall come into force on 1 July 1966.

Signed in duplicate at London this 14th day of December 1965.

For the Government of the United  
Kingdom:

For the Government of the  
Republic of Ireland:

FREDERICK PEART

CHARLES J. HAUGHEY.

## AGREEMENT ON STORE ANIMALS AND CARCASE MEAT

The Government of the United Kingdom and the Government of the Republic of Ireland:

Taking account of the Agreement signed to-day establishing a Free Trade Area between their two countries (hereinafter referred to as the "Free Trade Area Agreement");

Have agreed as follows:

### ARTICLE 1

Attested cattle and sheep and lambs imported from the Republic of Ireland on or after 1 July 1966 and fattened in the United Kingdom for not less than two months shall be eligible for payments in respect of guaranteed prices for cattle, sheep and lambs at the same rates as may, from time to time, be payable in respect of cattle, sheep and lambs bred in the United Kingdom.

### ARTICLE 2

The Government of the United Kingdom shall pay to the Government of the Republic of Ireland in respect of the amount of carcase beef and carcase lamb imported into the United Kingdom from the Republic of Ireland in each fatstock year a sum equivalent to the average sum payable in that year under such United Kingdom fatstock guarantees as may from time to time be in force on an equivalent amount of carcase beef and carcase lamb produced in the United Kingdom, provided that—

- (a) the liability of the Government of the United Kingdom shall be limited to payment in respect of not more than 25,000 tons of carcase beef and 5,500 tons of carcase lamb so imported from the Republic of Ireland in any fatstock year;
- (b) the carcase beef on which payment will be made shall be beef derived from animals slaughtered in the Republic of Ireland of a class eligible for guarantee under the United Kingdom Fatstock Guarantee Scheme and of a standard not lower than the qualifying standard prescribed for the purposes of that guarantee;
- (c) the carcase lamb on which payment will be made shall be lamb derived from animals slaughtered in the Republic of Ireland of a class eligible for guarantee under the United Kingdom Fatstock Guarantee Scheme and of a standard not lower than the qualifying standard prescribed for the purposes of that guarantee, but may include carcasses of fat sheep and hoggets classified as such for the purposes of the United Kingdom Fatstock Guarantee Scheme for the time being in operation of a standard not lower than the prescribed qualifying standard and slaughtered in the Republic of Ireland;
- (d) no payment shall be made on beef or lamb derived from animals already certified under the United Kingdom Fatstock Guarantee Scheme;

- (e) the sums so paid shall be applied by the Government of the Republic of Ireland to such purposes and in such manner as may from time to time be agreed between the two Governments after consultation together;
- (f) arrangements acceptable to the Government of the United Kingdom shall be made by the Government of the Republic of Ireland for the selection, identification and recording of beef carcasses and lamb carcasses to which this Article applies.

#### ARTICLE 3

Payments under the same terms and conditions shall be made by the Government of the United Kingdom to the Government of the Republic of Ireland in respect of carcase beef and carcase lamb imported into the United Kingdom on or after 1 July 1966 and before the commencement, on 26 March 1967, of the next fatstock year, save that in respect of this period the liability of the Government of the United Kingdom shall be limited to payment in respect of carcase beef on 9/12ths of 25,000 tons and in respect of carcase lamb 9/12ths of 5,500 tons.

#### ARTICLE 4

In consideration of the provisions of Articles 1 and 2, the Government of the Republic of Ireland, having regard to the provisions in their Second Programme for Economic Expansion, covering the period 1964 to 1970, for increased cattle production, undertake to use their best endeavours, consistent with the circumstances of the trade, to ensure that—

- (a) the number of store cattle exported from the Republic of Ireland to the United Kingdom in any calendar year shall not fall below the number of 638,000 head; and
- (b) at least 25,000 tons of carcase beef and 5,500 tons of carcase lamb of the specified standards shall be exported to the United Kingdom during each fatstock year.

#### ARTICLE 5

If, in any calendar year, the number of store cattle imported into the United Kingdom from the Republic of Ireland falls below 638,000 head, or if, in any United Kingdom fatstock year, the quantity of carcase beef and carcase lamb so imported is less than 25,000 tons and 5,500 tons respectively, the two Governments shall consult with a view to taking such measures as are practicable to meet the situation.

#### ARTICLE 6

The operation of this Agreement shall be the subject of consultation between the parties in accordance with the provisions of paragraphs (1) and (2) of Article XXIII of the Free Trade Area Agreement. In the event of a structural change in the United Kingdom fatstock guarantee system or the

termination of that system, the parties will consult together under the provisions of paragraph (3) of Article XXIII of the Free Trade Area Agreement, with a view to determining whether the balance of that Agreement, which shall be regarded as including the advantages and obligations contained in this Agreement, has been disturbed and, if so, to seek an equitable and mutually satisfactory solution which would preserve that balance by providing advantages of corresponding value.

#### ARTICLE 7

For the purposes of this Agreement—

“fatstock year” means the annual guarantee period as defined in the relevant Orders made under the authority of the Agriculture Act 1957 of the United Kingdom;

“store” when used in relation to cattle means an animal that could be expected in accordance with traditional practice in the trade to be fed further in the United Kingdom for at least the required qualifying period for the purpose of yielding a carcass eligible for guarantee under the United Kingdom Fatstock Guarantee Scheme.

#### ARTICLE 8

This Agreement shall come into force on 1 July 1966.

Signed in duplicate at London this 14th day of December 1965.

For the Government of the United  
Kingdom:

HAROLD WILSON

For the Government of the  
Republic of Ireland:

SEAN F. LEMASS.

## AGREEMENT ON TRADE IN COTTON TEXTILES

The Government of the United Kingdom and the Government of the Republic of Ireland:

Having regard to the provisions of paragraph (4) of Article X of the Agreement concluded between them to-day for the establishment of a Free Trade Area between their two countries;

Have agreed as follows:

### ARTICLE 1

The Government of the Republic of Ireland shall, during each of the following years, restrict the export to the United Kingdom of all cotton yarns of the descriptions listed in the Annex to this Agreement to the quantity specified against that year—

|      |     |     |     |     |                |
|------|-----|-----|-----|-----|----------------|
| 1966 | ... | ... | ... | ... | 2,750,000 lbs. |
| 1967 | ... | ... | ... | ... | 2,800,000 lbs. |
| 1968 | ... | ... | ... | ... | 2,800,000 lbs. |
| 1969 | ... | ... | ... | ... | 2,900,000 lbs. |
| 1970 | ... | ... | ... | ... | 2,900,000 lbs. |

### ARTICLE 2

(1) The Government of the Republic of Ireland shall in 1966 restrict the export to the United Kingdom of the greycloth, finished cloth, household textiles and made-up goods of the descriptions listed in the Annex to this Agreement to quantities to be determined in accordance with the provisions of Article 4.

(2) In each of the years from 1967 to 1970 the Government of the Republic of Ireland shall restrict such exports to quantities greater than those permitted to be exported in the preceding year by a proportion corresponding to that applied in the case of imports into the United Kingdom from restricted territories.

(3) For the purposes of this Article—

- (a) "greycloth" means fabrics exported in the loom state which contain not less than 15 per cent. by weight of cotton yarn imported from restricted territories;
- ✠ (b) "finished cloth" means the fabrics defined in sub-paragraph (a) of this paragraph or fabrics imported from restricted territories, which in either case have been finished in the Republic of Ireland;
- (c) "household textiles" and "made-up goods" mean goods made from the fabrics defined in sub-paragraphs (a) and (b) of this paragraph; and
- (d) "restricted territories" means territories, other than the Republic of Ireland, whose exports to the United Kingdom of goods of the descriptions listed in the Annex to this Agreement are from time to time subject to quantitative restriction either on exportation from such territories or on importation into the United Kingdom.

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✠ Amended, see pages 96-98.

### ARTICLE 3

(1) The Government of the Republic of Ireland may in 1966 restrict the import from the United Kingdom of the yarns, greycloth, finished cloth, household textiles and made-up goods of the descriptions listed in the Annex to this Agreement to quantities to be determined in accordance with the provisions of Article 4.

(2) In each of the years from 1967 to 1970 the Government of the Republic of Ireland may restrict such imports to quantities greater than those permitted, or which would have been permitted, to be imported in the preceding year by a proportion corresponding to that applied in the case of imports into the United Kingdom from restricted territories.

(3) During the currency of any quantitative restriction imposed under the provisions of this Article, any of the goods so restricted may be subjected to import duty only if such a duty was chargeable on like goods, and had not been remitted by general licence, on the date of the signature of this Agreement.

(4) For the purposes of this Article—

- (a) "greycloth" has the same meaning as in sub-paragraph (a) of paragraph (3) of Article 2;
- ✕ (b) "finished cloth" means the fabrics defined in sub-paragraph (a) of this paragraph or fabrics imported from restricted territories, which in either case have been finished in the United Kingdom;
- (c) "household textiles" and "made-up goods" mean goods made from the fabrics defined in sub-paragraphs (a) and (b) of this paragraph; and
- (d) "restricted territories" has the same meaning as in sub-paragraph (d) of paragraph (3) of Article 2.

### ARTICLE 4

The two Governments shall as soon as possible and not later than 1 March 1966 agree on the appropriate figures for the quantities referred to in paragraph (1) of Article 2 and in paragraph (1) of Article 3 and shall thereafter agree on any modifications to those figures which may become necessary as a result of changes in the number of restricted territories.

### ARTICLE 5

(1) The two Governments shall establish a Standing Joint Committee whose task shall be to supervise the operation of the arrangements established under the provisions of Articles 1, 2 and 3 and related matters and to consider any difficulties that may arise. The Standing Joint Committee may make to the two Governments such recommendations concerning these matters as it thinks fit.

(2) The members of the Standing Joint Committee shall be nominated from time to time by the two Governments.

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✕ Amended, see pages 96-98.

(3) Arrangements concerning the seat and servicing of the Standing Joint Committee, its procedures and its expenses shall be agreed between the two Governments.

#### ARTICLE 6

The two Governments may agree from time to time to modify the provisions of this Agreement and the Annex to it.

#### ARTICLE 7

This Agreement shall come into force on 1 January 1966, and shall expire on 31 December 1970, unless the two Governments otherwise agree.

Signed in duplicate at London this 14th day of December 1965.

For the Government of the United Kingdom:

For the Government of the Republic of Ireland:

DOUGLAS JAY

PÁDRAIG S. O h-IRIGHLE

#### ANNEX

*Yarn, woven fabrics and articles made of woven fabrics (other than hand-loom fabrics and articles made thereof) containing 50 per cent. or more by weight of cotton and classified within the following United Kingdom tariff headings—*

| <i>Tariff Heading</i> | <i>Description</i>   |
|-----------------------|--|
| 52.01                 | Metallised yarn  |
| 52.02                 | Woven fabrics of metal thread or metallised yarn   |
| 55.05                 | Cotton yarn and thread not put up for retail sale  |
| 55.06                 | Cotton yarn and thread put up for retail sale  |
| 55.07                 | Cotton gauze   |
| 55.08                 | Terry towelling and similar terry fabrics  |
| 55.09                 | Other woven fabrics  |
| 58.04                 | Woven pile fabrics and chenille fabrics  |
| 58.10                 | Embroidery, in the piece, in strips or in motifs   |
| 59.07                 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar woven fabrics for hat foundations and similar uses |
| 59.08                 | Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials  |

| <i>Tariff Heading</i> | <i>Description</i>  |
|-----------------------|---|
| 59.09                 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil   |
| 59.11                 | Rubberised textile fabrics, other than rubberised knitted or crocheted goods  |
| 59.12                 | Textile fabrics otherwise impregnated or coated, painted textile fabrics being theatrical scenery, studio backcloths or the like  |
| 59.13                 | Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads  |
| 59.14                 | Wicks of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas-mantles       |
| 59.15                 | Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials   |
| 59.16                 | Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other materials   |
| 59.17                 | Textiles used in machinery or plant   |
| 61.01                 | Men's and boys' outer garments  |
| 61.02                 | Women's, girls' and infants' outer garments   |
| 61.03                 | Men's and boys' undergarments including collars, shirt fronts and cuffs   |
| 61.04                 | Women's, girls' and infants' undergarments  |
| 61.05                 | Handkerchiefs   |
| 61.06                 | Shawls, scarves, mufflers, mantillas, veils and the like  |
| 61.07                 | Ties, bow ties and cravats  |
| 61.08                 | Collars, tuckers, fallals, cuffs, flounces, yokes and similar accessories and trimmings   |
| 61.09                 | Corsets, corset belts, suspender belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic |
| 61.10                 | Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods  |
| 61.11                 | Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)                                   |
| 62.01                 | Travelling rugs and blankets  |
| 62.02                 | Household linen, curtains and other furnishing articles   |
| 62.04                 | Tarpaulins, sails, awnings, sunblinds, tents and camping goods  |
| 62.05                 | Other made-up textile articles (including dress patterns)   |

EXCHANGE OF LETTERS BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF IRELAND REGARDING JUTE GOODS LISTED IN ANNEX A TO THE AGREEMENT ESTABLISHING A FREE TRADE AREA BETWEEN THE TWO COUNTRIES SIGNED ON 14 DECEMBER 1965

No. 1

*The Minister for Industry and Commerce of the Republic of Ireland  
to the President of the Board of Trade*

*London,*

*14 December, 1965.*

Dear Mr. Jay,

I have the honour to refer to paragraph (2) of Article I of the Agreement signed to-day establishing a Free Trade Area between the United Kingdom and the Republic of Ireland which provides that the products listed in Annex A to that Agreement, including certain products of jute, shall be excluded from the provisions of the said paragraph.

I have the honour to inform you that it is the intention of the Government of the Republic of Ireland, not later than 1 July 1971, to enter into consultations with the Government of the United Kingdom with a view to determining what modification of this arrangement may be desirable and in particular whether or not the provisions of paragraph (2) of Article I of the above-mentioned Agreement, modified as necessary by Article XIX of that Agreement, should be applied to such jute goods.

I have the honour also to inform you that it is not the intention of the Government of the Republic of Ireland, except with the agreement of the Government of the United Kingdom,

- (i) to impose quantitative restrictions, or
- (ii) to increase customs duties above the basic duties

on jute goods of the descriptions listed in Part II of Annex C to that Agreement originating in and consigned from the United Kingdom and imported into the Republic of Ireland.

I suggest that if the foregoing correctly represents the understanding of the Government of the United Kingdom of the intentions of the Government of the Republic of Ireland in this matter, this letter and your reply to that effect should be regarded as placing it on record.

Yours sincerely,

PADRAIG S. O h-IRIGHLE.

No. 2

*The President of the Board of Trade to the Minister for Industry  
and Commerce of the Republic of Ireland*

*Board of Trade,  
London,*

*14 December, 1965.*

Dear Dr. Hillery,

I have the honour to acknowledge receipt of your letter of to-day's date which reads as follows—

[As in No. 1]

I have the honour to inform you that the foregoing correctly represents the understanding of the Government of the United Kingdom of the intentions of the Government of the Republic of Ireland in this matter and that your letter and this reply are therefore regarded as placing it on record.

Yours sincerely,

DOUGLAS JAY.

EXCHANGE OF LETTERS BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF IRELAND REGARDING PARAGRAPH (5) OF ARTICLE VI OF THE AGREEMENT ESTABLISHING A FREE TRADE AREA BETWEEN THE TWO COUNTRIES SIGNED ON 14 DECEMBER 1965

No. 1

*The President of the Board of Trade to the Minister for Industry and Commerce of the Republic of Ireland*

*Board of Trade,  
London,*

Dear Dr. Hillery,

*14 December, 1965.*

I have the honour to refer to paragraph (5) of Article VI of the Agreement signed to-day establishing a Free Trade Area between the United Kingdom and the Republic of Ireland which provides that, if at any time the Government of the United Kingdom apply quantitative restrictions to imports of any goods referred to in sub-paragraph (c) of paragraph (1) of Article II of that Agreement, the Government of the United Kingdom and the Government of the Republic of Ireland shall jointly determine what origin rules shall thereafter apply to such goods when consigned from the Republic of Ireland to the United Kingdom.

I have the honour to inform you that the Government of the United Kingdom propose that, so long as the United Kingdom applies quantitative restrictions to the import of goods of the descriptions listed in columns 1 and 2 of the Schedule to this Letter when imported from any other country in the Commonwealth preference area, such goods when consigned from the Republic of Ireland to the United Kingdom shall not, for the purposes of the said Article VI, be regarded as originating in the Republic of Ireland unless the last stage of their manufacture has taken place in the Republic of Ireland and they have been manufactured in the area to which the Free Trade Area Agreement applies, by the qualifying process correspondingly listed in column 3 of that Schedule.

If this proposal is acceptable to the Government of the Republic of Ireland I suggest that this Letter, together with its Schedule, and your reply to that effect, shall be regarded as constituting an Agreement between our two Governments in this matter.

Yours sincerely,

DOUGLAS JAY.

SCHEDULE

| <i>Column 1</i>                                    | <i>Column 2</i>  | <i>Column 3</i>   |
|--|--|---|
| <i>Heading in<br/>Tariff of<br/>United Kingdom</i> | <i>Description of Goods</i>  | <i>Qualifying Process</i>   |
| ex 57.10   | Woven fabrics of jute, other than:<br>(i) common sacking, and<br>(ii) plain weave jute fabrics, not more than 45 inches in width, weighing not less than 6½ oz. and not more than 9¼ oz. per square yard, having not more than 13 single yarns per inch in the warp and not more than 12 single yarns per inch in the weft | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62 |
| ex 62.03   | New bags of jute of a kind used for the packing of goods, but not including heavy bags of common sacking and wool packs  | Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62                               |

In this Schedule the four-figure references in column 3 are references to headings of the Brussels Nomenclature; references to Chapters are references to Chapters of the Brussels Nomenclature.

No. 2

*The Minister for Industry and Commerce of the Republic of Ireland  
to the President of the Board of Trade*

*London,*

*14 December, 1965.*

Dear Mr. Jay,

I have the honour to acknowledge the receipt of your Letter of to-day's date which reads as follows—

[As in No. 1]

In reply I have the honour to inform you that this proposal is acceptable to the Government of the Republic of Ireland who therefore regard your Letter, together with its Schedule and this reply, as constituting an Agreement between our two Governments in this matter.

Yours sincerely,

PÁDRAIG S. O h-IRIGHLE.

## EXCHANGE OF LETTERS REGARDING ARTICLES VIII AND IX

No. 1

*The Minister for Agriculture and Fisheries of the Republic of Ireland to  
the Minister of Agriculture, Fisheries and Food*

*London,*

*14 December, 1965.*

Dear Mr Peart,

I have the honour to refer to Articles VIII and IX of the Agreement signed to-day establishing a Free Trade Area between the United Kingdom and the Republic of Ireland, regarding arrangements for imports of agricultural products, including imports of bacon, cereals and butter into the United Kingdom.

Having regard to the provisions of those Articles the Government of the Republic of Ireland undertake that, in the event of the Government of the United Kingdom, after the consultation referred to in paragraph (2) of Article VIII or in paragraph (4) of Article IX, wishing to implement an arrangement of the sort referred to in paragraph (1) of Article VIII or in paragraph (4) of Article IX, which involves the regulation of imports of an agricultural product by means of a minimum import price system enforced by levies, they will be prepared to waive their right under Article I of that Agreement to duty-free access to the United Kingdom for the agricultural product in question, provided that the Republic of Ireland is accorded no less favourable treatment than that accorded to any other country enjoying a right of duty-free access for the product to the United Kingdom, due account being taken of different grades, qualities and price levels of that product.

I have the honour to suggest that if the foregoing is acceptable to the Government of the United Kingdom this Letter and your reply to that effect shall be regarded as constituting an Agreement between the two Governments in this matter.

Yours sincerely,

CHARLES J. HAUGHEY.

No. 2

*The Minister of Agriculture, Fisheries and Food to the Minister for  
Agriculture and Fisheries*

*Ministry of Agriculture,  
Fisheries and Food,  
London,*

*14 December, 1965.*

Dear Mr. Haughey,

I have the honour to acknowledge the receipt of your Letter of to-day's date which reads as follows—

[As in No. 1]

In reply I have the honour to inform you that the foregoing is acceptable to the Government of the United Kingdom who therefore regard your Letter and this reply as constituting an Agreement between our two Governments in this matter.

Yours sincerely,

FREDERICK PEART.

EXCHANGE OF LETTERS BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF IRELAND REGARDING IMPORTS OF BUTTER FROM THE REPUBLIC OF IRELAND INTO THE UNITED KINGDOM

No. 1

*The Secretary of State for Commonwealth Relations to the Minister for Agriculture and Fisheries of the Republic of Ireland*

*Commonwealth Relations  
Office,  
London,  
14 December, 1965.*

Dear Mr. Haughey,

In the course of the negotiations between the Government of the United Kingdom and the Government of the Republic of Ireland which resulted in the signature to-day of an Agreement establishing a Free Trade Area between the two countries the quota arrangements for imports of butter from the Republic of Ireland into the United Kingdom were discussed.

2. In the context of that Agreement the Government of the United Kingdom now propose that—

- (a) Under the butter quota arrangements referred to in paragraph (2) of Article IX the Government of the United Kingdom shall increase the basic quota for the Republic of Ireland to not less than 23,000 tons for the twelve month period ending 31 March 1967.
- (b) If thereafter substantially all imports of butter into the United Kingdom are subject to quantitative restriction, the Government of the United Kingdom shall—
  - (i) consult annually with the Government of the Republic of Ireland on the quantity of butter to be admitted from the Republic of Ireland in each succeeding twelve month period. Such consultation shall take place as long as possible before the beginning of each such period;
  - (ii) aim in these consultations to provide reasonable opportunity, in the light of the total imports authorised into the United Kingdom each year and equitable claims of other suppliers, for growth in the basic quota for the import of butter from the Republic of Ireland into the United Kingdom. They shall accordingly take account of the plans for increased output of dairy produce announced by the Government of the Republic of Ireland in their Second Programme for Economic Expansion.

3. If these proposals are acceptable to the Government of the Republic of Ireland, I have the honour to suggest that this Letter and your reply to that effect shall be regarded as constituting an Agreement between the two Governments.

Yours sincerely,  
ARTHUR BOTTOMLEY.

No. 2

*The Minister for Agriculture and Fisheries of the Republic of Ireland to  
the Secretary of State for Commonwealth Relations*

*London,*

*14 December, 1965.*

Dear Mr. Bottomley,

I have the honour to acknowledge the receipt of your Letter of to-day's date which reads as follows—

[As in No. 1]

2. In reply I have the honour to inform you that these proposals are acceptable to the Government of the Republic of Ireland who therefore regard your Letter and this reply as constituting an Agreement between the two Governments in this matter.

Yours sincerely,  
CHARLES J. HAUGHEY.

# RECORD OF UNDERSTANDINGS RELATING TO THE AGREEMENT ESTABLISHING A FREE TRADE AREA BETWEEN THE UNITED KINGDOM AND THE REPUBLIC OF IRELAND

At the time of the signature of the Agreement establishing a Free Trade Area between the United Kingdom and the Republic of Ireland the undersigned have agreed that the following understandings reached by the two Governments during the negotiations leading to the Agreement should be placed on record—

## ARTICLE I

1.—(a) It is recognised that where different stages of production within industry in the Republic of Ireland are protected by unco-ordinated rates of import duty on the goods concerned, it might facilitate transition to conditions of free trade if certain modifications were made in the programme of tariff reductions applicable to such goods under paragraph (2) of Article I.

(b) Should any such modifications be proposed by the Government of the Republic of Ireland before 1 July 1966 the parties will enter into consultation for the purpose of determining the appropriate upward adjustment of the basic duty on intermediate and finished products which incorporate products, parts or components in respect of which the rate of reduction of the import duty is to be accelerated. Where any such upward adjustment is agreed, the Government of the Republic of Ireland will not charge on the intermediate or finished product a rate of import duty in excess of the rate statutorily chargeable on 1 March 1966.

(c) After 1 July 1966 any modification of the provisions of paragraph (2) of Article I which the Government of the Republic of Ireland may consider, for the purpose of sub-paragraph (a) above, to be desirable in respect of any goods, may be agreed between the parties in accordance with Article XIX.

2. If the Government of the Republic of Ireland reduce the full rate of import duty on any product to a level below that chargeable in accordance with the provisions of sub-paragraph (a) of paragraph (2) of Article I on imports of like goods from the United Kingdom, that reduced rate of duty will be the rate chargeable on such imports from the same date and will continue to be so chargeable until a lower rate of duty becomes chargeable on such imports in accordance with the provisions of paragraph (2) of Article I. This will not apply to any reduction of the kind envisaged by paragraph 5 below.

3. With regard to the word “applied” in sub-paragraphs (a) and (c) of paragraph (3) of Article I, in the event of any alteration after 1 March 1966 of the classification in the Customs and Excise Tariff of the Republic of Ireland of any goods—

(a) where the reclassification results in a higher rate of import duty and the United Kingdom has no active trade interest in exporting the goods concerned to the Republic of Ireland, the Government of the United Kingdom will consider a request by the Government of the Republic

of Ireland to adopt that higher rate as the basic duty in order to avoid undue complexity in the Customs and Excise Tariff of the Republic of Ireland:

- (b) where the reclassification results in a lower rate of import duty and the United Kingdom has an active trade interest in exporting the goods concerned to the Republic of Ireland, the Government of the Republic of Ireland will consider a request by the Government of the United Kingdom to adopt that lower rate as the basic duty.

4. The provisions of paragraph 3 above apply, *mutatis mutandis*, in relation to the import duties specified in Parts I and II of Annex B.

5. The provisions of the Agreement do not preclude the Government of the Republic of Ireland from admitting free of import duty any goods originating in and consigned from Northern Ireland, or from charging import duty on such goods at a rate less than that prescribed in paragraph (2) of Article I, with the prior consent of the Government of the United Kingdom. The Government of the Republic of Ireland may for this purpose adopt such rules of origin and other conditions as circumstances may necessitate.

6. The Government of the Republic of Ireland will not charge on any goods of the descriptions listed in Parts I and II of Annex B which are regarded as originating in, and are consigned from, the United Kingdom a rate of import duty in excess of that statutorily chargeable on such goods on 1 March 1966.

7. With regard to paragraph (5) of Article I it is not the intention of the Government of the Republic of Ireland, on the exclusion of any product from the application of Article I, IV or VI, to reverse the effects of such application to any greater extent than they consider necessary to remove the difficulties mentioned in the first sentence of that paragraph. They will thereafter enter into consultation with the Government of the United Kingdom, if the latter should at any time request it, regarding the improvement of opportunities of access for exports of that product from the United Kingdom, including the possibility of bringing the product once again within the application of Article I, IV or VI.

#### ARTICLE IV

8. Before the entry into force of the Agreement each party will inform the other of the existing fiscal charges to which it intends to apply paragraphs (1) and (2) and sub-paragraph (a) of paragraph (3) of Article IV. If either party subsequently wishes to modify its intentions in this matter it will inform the other, if possible before any such modification is effected.

9. The provisions of sub-paragraph (a) (ii) of paragraph (3) of Article IV do not preclude the Government of the Republic of Ireland from—

- (a) eliminating in two reductions on 1 July 1974 and 1 July 1975 the protective element in the customs duty on the motor cars described in heading 87.02 (A) (2) (a) of the Customs and Excise Tariff of the Republic of Ireland; or
- (b) eliminating the protective element of 30 per cent. in the *ad valorem* customs duty on the tyres and inner tubes described in heading

40.11 (A) of the Customs and Excise Tariff of the Republic of Ireland in the following successive reductions:—

|  | <i>Percentage points<br/>reduction</i> |
|--|--|
| On 1 July 1967 ... ..  | 2                                      |
| On 1 July 1968 and on each of the subsequent dates<br>specified in paragraph (2) of Article I ... .. | 3.5                                    |

10. It is the intention of the Government of the Republic of Ireland during the period from 1 July 1967 to 1 July 1975 not to reduce the rate of Customs duty charged on completely assembled private motor cars imported from territories outside the area to which the Agreement applies to a rate less than ten percentage points above the rate charged at the time on like goods imported from the United Kingdom.

#### ARTICLE V

11. The provisions of Article V do not prevent either party from collecting minor non-discriminatory charges which for practical reasons are imposed on exportation, provided that these charges have no restrictive effect on trade between the territories of the parties.

#### ARTICLE VI

12. If, following the removal of quantitative import restrictions, distortion of trade should result from the disparity between the import duties on sweetened and unsweetened wheaten products falling within headings—

- |   |  |
|---|--|
| <p>(a) 19.02 (C) (1) (a) (ii)<br/>19.02 (C) (2) (d) (i)</p> | <p>(c) 21.07 (H) (1) (a)<br/>21.07 (H) (1) (b)<br/>21.07 (H) (2) (a)</p> |
| <p>(b) 19.05 (A) (1) (a)<br/>19.05 (A) (1) (b)</p>          |  |

of the Customs and Excise Tariff of the Republic of Ireland, the Government of the United Kingdom will, on request, enter into consultation with the Government of the Republic of Ireland with a view to seeking a solution for any difficulty arising from such distortion.

#### ARTICLE VII

13.—(a) Without prejudice to their right to invoke sub-paragraph (a) of paragraph (2) of Article X, the Government of the Republic of Ireland will remove the export controls on the commodities listed in column 1 below by the date correspondingly shown in column 2—

| <i>Column 1</i>                     | <i>Column 2</i>     |
|-------------------------------------|---------------------|
| Beet pulp ... ..                    | 1 July 1966         |
| Bulbs and corms ... ..              | 1 July 1966         |
| Certain animal feed mixtures ... .. | 1 July 1966         |
| Rye ... ..                          | 1 July 1966         |
| Tobacco ... ..                      | 1 July 1966         |
| Cement ... ..                       | 31 December 1966    |
| Fallen animals ... ..               | 1 July 1970         |
| Sheepskins ... ..                   | 1 July 1975         |
| Timber ... ..                       | 1 July 1975         |
| Watches ... ..                      | A date to be agreed |

(b) So long as the United Kingdom Government's minimum import price arrangements for cereals are in operation, nothing in Article VII will preclude the Government of the Republic of Ireland from maintaining export restrictions on any cereals, cereal products or cereal by-products specified under those arrangements.

#### ARTICLE VIII

14. The Government of the United Kingdom expect that they will not need to invoke the provisions of paragraph (1) of Article VIII in respect of any of the agricultural products to which that Article applies and which are covered by the Second Programme for Economic Expansion of the Republic of Ireland during its currency, in such a way as to restrict the opportunities for the importation into the United Kingdom from the Republic of Ireland of the quantities of those products which the Government of the Republic of Ireland expect will be available for export to the United Kingdom under that Programme.

15. Moreover in any negotiations for an arrangement of the sort referred to in paragraph (1) of Article VIII, it will be the aim of the Government of the United Kingdom, consistently with the possibility of concluding the inter-governmental commodity agreement or other arrangement contemplated in that paragraph, taking into account the special relationship created by this Agreement, effectively to maintain access to the United Kingdom market for imports from the Republic of Ireland of products covered by the Second Programme for Economic Expansion of the Republic of Ireland up to the quantities which the Government of the Republic of Ireland expect will be available for export to the United Kingdom under that Programme.

16. It is recognised that the provisions of an inter-governmental commodity agreement of the sort referred to in paragraph (1) of Article VIII might not require the restriction of the domestic production or marketing of agricultural products to which it relates. Neither party will unreasonably withhold consent to the implementation by the other of any such agreement.

17. An arrangement of the sort referred to in paragraph (1) of Article VIII which involves a restriction on the domestic production or marketing of an agricultural product may include the regulation of the importation of other agricultural products which are derived wholly or largely from that product and which could, by being traded in substitution for it, undermine the arrangement, notwithstanding that the domestic production or marketing of these other products is not regulated under the arrangement.

18. In the event of the termination of the United Kingdom Fatstock Guarantee Scheme, the definition of "store" in Article VIII will be interpreted as including any animal which would have been a store under that definition immediately before such termination.

#### ARTICLE IX

19. In the event of total imports of near butters into the United Kingdom from all sources increasing to a level at which they undermine the operation of the butter quota arrangement operated by the Government of the United Kingdom, or any subsequent arrangement introduced under the provisions of paragraph (4) of Article IX, it might be necessary for the Government

of the United Kingdom to extend the arrangement to the near butters classified within United Kingdom tariff heading 04.03, from all substantial sources of supply. In this event near butters will be considered to fall within the scope of Article IX and any provision made for near butters in the arrangement will not be such as to reduce or otherwise affect adversely any butter quota for the Republic of Ireland in force at that time or militate against the possibility of any subsequent increase in such quota while imports of near butters are being regulated. Any extension of arrangements on butter to near butters will be subject to consultation in accordance with the provisions of Article IX and to the annual consultation between the parties on the butter quota arrangement.

#### ARTICLE X

20. Sub-paragraph (a) of paragraph (2) of Article X is not intended to preclude justifiable export controls of indefinite duration, such as the existing controls applied by both parties to the export of scrap metals and by the Government of the Republic of Ireland to the export of horns and hooves.

#### ARTICLE XI

21. It is the intention of each party that it will, as a normal practice, notify the other whenever an application for action against dumped or subsidised imports is accepted for investigation, and give the suppliers concerned a reasonable period in which to submit their comments before action is taken. Each party will nevertheless remain free to take provisional action without such notification in cases of such urgency that, in the judgment of the party into whose territory the goods are being imported, material injury would result to domestic producers if imports were allowed while the normal procedure was gone through. A party taking provisional action will give suppliers an opportunity to comment as soon as possible and will review the action in the light of these comments.

22. In the period preceding the accession of the Republic of Ireland to the General Agreement on Tariffs and Trade it is the intention of each party in regard to dumped and subsidised imports from the territory of the other to act as if Article VI of the General Agreement on Tariffs and Trade were binding upon it in relation to the other.

#### ARTICLES XIV AND XV

23. The provisions of Articles XIV and XV do not apply to agricultural marketing boards and other statutory bodies concerned with the production or marketing of agricultural products. However, it will be open to either party, if it considers that the practices of any such board or statutory body are contributing to any such situation as is referred to in paragraph (3) of Article XXIII, to require consultation under that paragraph.

24. In connection with paragraph (b) of Article XV it is recognised that the words "dominant position" cannot be precisely defined but each party will be ready to examine any case referred to it by the other in the light of the special circumstances prevailing in the trade in any particular product.

## ARTICLE XVIII

25. If the provisions of the General Agreement on Tariffs and Trade relating to the restriction of imports for balance of payments reasons should be amended or cease to apply, the parties will consider together what consequential changes should be made to Article XVIII.

26. With reference to paragraph (2) of Article XVIII, in the event of either party introducing measures to safeguard its balance of payments, it would expect, save only in exceptional circumstances not now foreseen, to be able to inform the other before such measures took effect.

27. The parties have stated that, in view of their respective balance of payments positions, it is necessary for each to apply to imports from the other the temporary import charge (in the case of the Government of the United Kingdom) and the temporary levy on imports (in the case of the Government of the Republic of Ireland) as existing in each case on the date of the signature of the Agreement. Each party has declared its intention to abolish the charge or levy, as the case may be, as soon as its own balance of payments position permits and to cease to apply such charge or levy to imports from the territory of the other as soon as it ceases to apply to imports from any third country. In view of their temporary nature, these measures will not be taken into account for the purposes of Article I.

### SUGAR

28. The trade in sugar between the two countries will continue to be governed by the Agreement made on 27 June 1963, between the Minister for Agriculture of the Republic of Ireland, Comhlucht Siuicre Eireann Teoranta (the Irish Sugar Company) and the Minister of Agriculture, Fisheries and Food for the United Kingdom, as amended from time to time, or by such other arrangements as may be agreed from time to time between the two Governments.

29. The provisions of the Free Trade Area Agreement do not affect the United Kingdom sugar surcharge levied under the United Kingdom Sugar Act, 1956, which may continue to be applied to imports from the Republic of Ireland; and repayments made or collected under that Act in relation to exports will not be regarded as export subsidies or export duties respectively.

### MOST-FAVOURLED-NATION TREATMENT

30. It is the intention of each party, in regard to duties, taxes and other charges and quantitative restrictions applied to imports from the other, to accord to the other treatment according with the principle of non-discrimination as embodied in the General Agreement on Tariffs and Trade.

Signed in duplicate at London this 14th day of December 1965.

For the Government of the United Kingdom:

HAROLD WILSON

For the Government of the Republic of Ireland:

SEAN F. LEMASS

STATEMENT OF SYSTEM OF RELIEFS FROM INCOME TAX AND  
CORPORATION PROFITS TAX IN OPERATION IN THE  
REPUBLIC OF IRELAND ON 14 DECEMBER 1965

*Letter from Department of Finance of the Republic of Ireland to  
Commonwealth Relations Office*

*London,*

Sir, *14 December, 1965.*

Paragraph (3) of Article XIII of the Agreement signed to-day between our two Governments establishing a Free Trade Area between the United Kingdom and the Republic of Ireland refers to the system of reliefs from Income Tax and Corporation Profits Tax in operation in the Republic of Ireland on the date of the signature of that Agreement.

In accordance with the arrangements made in the course of the negotiations leading to the signature of the Agreement, I now enclose for purposes of record a statement of that system of reliefs in operation in the Republic of Ireland on that date.

Yours faithfully,

T. K. WHITAKER.

ENCLOSURE

The system of reliefs from Income Tax and Corporation Profits Tax in operation in the Republic of Ireland on 14 December 1965 is as follows:—

1. (a) A company which exports goods manufactured in the Republic of Ireland may claim relief from Income Tax and Corporation Profits Tax on profits attributable to any relevant *increases* in such exports over corresponding exports (if any) in a standard period which is defined in the legislation.

(b) The relief from Income Tax may be claimed in any case for not more than fifteen consecutive years of assessment within the period from 6 April, 1957, to 5 April, 1980.

(c) In relation to Corporation Profits Tax, the relief may be claimed for a continuous period not exceeding fifteen years within the period from 1 October, 1956, to 5 April, 1980.

2. (a) As an alternative to the relief of tax on profits from *increases* in exports, a company may claim relief from the Income Tax and Corporation Profits Tax referable to its profit from the sale of *all* goods manufactured in the Republic of Ireland and exported.

(b) The relief from Income Tax may be claimed in any case for not more than ten consecutive years of assessment ending not later than 5 April, 1969.

(c) In the case of Corporation Profits Tax, relief can be claimed in respect of the period from 6 April, 1958, to 30 September, 1966.

3. The law provides, subject to conditions, for complete exemption from Income Tax and Corporation Profits Tax, for a period of twenty-five years from 25 November, 1958, of profits derived from export businesses established within the confines of the Customs-free area of Shannon Airport.

4. The rates of the various reliefs mentioned above are set out in the legislation. In general the rates applicable in respect of the alternative in paragraph 1 above are 100% and in respect of the alternative in paragraph 2 above are 25%, but with certain reductions in the later years in each case.

5. The legislation is as follows—

| <i>Enactment</i>                                 | <i>Part or Section</i> |
|--|------------------------|
| Finance (Miscellaneous Provisions) Act, 1956 ... | Part III               |
| Finance Act, 1957 ... ..                         | Sections 5 and 16      |
| Finance Act, 1958 ... ..                         | Section 56             |
| Finance (Miscellaneous Provisions) Act, 1958 ... | Part II                |
| Finance Act, 1959 ... ..                         | Sections 71 and 72     |
| Finance Act, 1960 ... ..                         | Sections 26 to 31      |
| Finance Act, 1961 ... ..                         | Section 38             |
| Finance Act, 1963 ... ..                         | Sections 20 and 39     |
| Finance Act, 1964 ... ..                         | Section 30             |
| Finance Act, 1965 ... ..                         | Sections 6 and 30      |

EXCHANGE OF LETTERS AMENDING ANNEX C OF THE  
AGREEMENT ESTABLISHING A FREE TRADE AREA

No. 1

*The British Ambassador at Dublin to the Minister for Industry and  
Commerce of the Republic of Ireland*

*British Embassy,  
Dublin.*

*6th June, 1966.*

Dear Minister,

I have the honour to refer to the recent discussions about Annex C to the Agreement, signed on 14 December, 1965, between the Government of the United Kingdom and the Government of the Republic of Ireland establishing a Free Trade Area between their two countries.

In the light of those discussions I now propose that the following amendments should be made to Annex C—

Part III.

Schedule 1 Item "54.01 (A)(1)" column 2: insert "by weight" immediately after "33½ per cent."

Schedule 4 Item "09.01" column 2: delete "," immediately after "Coffee"; substitute "," for ";" immediately after "caffeine" and immediately after "skins"; add at the end "*(when used in the production of goods not falling in 09.01)*"

Part IV.

Item "ex 50.09" fourth entry column 3: delete "silk yarn" and substitute "yarn of sheep's or lambs' wool"

Item "\*53.06" column 1: insert "ex" immediately after "\*" "

Item "\*ex 53.11" column 3: insert "or" immediately after "thrown;" "

Item "\*ex 58.07" first entry column 3: delete ";" insert "," immediately after "thrown"

Item "\*ex 61.04" column 3: delete "†" before "Manufacture"

Item "ex 96.03" column 1: delete "ex"; column 2 substitute "or" for "and" immediately after "broom"

If this proposal is acceptable to the Government of the Republic of Ireland, I have the honour to suggest that this Letter and your reply to that effect shall be regarded as constituting an Agreement between our two Governments in this matter.

Yours sincerely,

GEOFFROY TORY.

No. 2

*The Minister for Industry and Commerce of the Republic of Ireland to  
the British Ambassador at Dublin*

*Office of the Minister for Industry and  
Commerce, Dublin.*

Dear Ambassador,

*6 June, 1966.*

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

[As in No. 1]

In reply I have the honour to inform you that this proposal is acceptable to the Government of the Republic of Ireland who therefore regard your Letter and this reply as constituting an Agreement between our two Governments in this matter.

Yours sincerely,

P. O h-IRIGHLE.

EXCHANGE OF LETTERS AMENDING THE AGREEMENT ON  
TRADE IN COTTON TEXTILES

No. 1

*The British Ambassador at Dublin to the Minister for Industry and  
Commerce of the Republic of Ireland*

*British Embassy,  
Dublin.*

Dear Minister,

*6th June, 1966.*

I have the honour to refer to Articles 2 and 3 of the Agreement on Trade in Cotton Textiles between the Government of the United Kingdom and the Government of the Republic of Ireland signed in London on 14 December, 1965.

2. It appears that the definitions of "finished cloth" in sub-paragraph (b) of paragraph (3) of Article 2 and in sub-paragraph (b) of paragraph (4) of Article 3 do not correctly record the agreement reached by the two Governments. Accordingly I now propose that these sub-paragraphs should be amended by the addition, to each, of the words "or in a restricted territory", immediately after the word "Ireland" in the case of Article 2, and immediately after the words "United Kingdom" in the case of Article 3.

3. If this proposal is acceptable to the Government of the Republic of Ireland, I have the honour to suggest that this Letter and your reply to that effect shall be regarded as constituting an Agreement between the two Governments in this matter.

Yours sincerely,

GEOFROY TORY

No. 2

*The Minister for Industry and Commerce of the Republic of Ireland to  
the British Ambassador at Dublin*

*Office of the Minister for Industry and  
Commerce, Dublin.*

Dear Ambassador,

*6 June, 1966.*

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

[As in No. 1]

In reply I have the honour to inform you that this proposal is acceptable to the Government of the Republic of Ireland who therefore regard your Letter and this reply as constituting an Agreement between our two Governments in this matter.

Yours sincerely,

P. O h-IRIGHLE.