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

Referred to in art. 5.2

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

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

- 3918 Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter .
- 3919 Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.
- 3921 Other plates, sheets, film, foil and strip, of plastics .
- 3923 Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics .
- 3924 Tableware, kitchenware, other household articles and toilet articles, of plastics.
- 3925 Builders' ware of plastics, not elsewhere specified or included.
- 3926 Other articles of plastics and articles of other materials of heading Nos 3901 to 3914 :
- 4008 Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber :
- Of cellular rubber :
 - 11 00 00 - - Plates, sheets and strip
 - 19 00 00 - - Other
 - Of non-cellular rubber :
 - - Plates, sheets and strip :
 - 21 10 00 - - - Floor coverings and mats
 - 21 90 00 - - - Other.
 - - Other :
 - 29 90 00 - - - Other
- 4015 Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber:

- Gloves:
- - Other :
- 19 10 00 - - - Household gloves
- 19 90 00 - - - Other
- 90 00 00 - Other

- 4016 Other articles of vulcanized rubber other than hard rubber :
 - Other :
 - 91 00 00 - - Floor coverings and mats

- 4302 Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No 4303 .

- 4303 Articles of apparel, clothing accessories and other articles of furskin .

- 4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed .

- 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.

- 4802 Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No 4801 or 4803; hand-made paper and paperboard :
 - Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consist of such fibres:
 - - Weighing less than 40g/m² :
 - 51 10 00 - - - Paper weighing not more than 15g/m² for use in stencil making
 - 51 90 00 - - - Other
 - 52 20 00 - - - In rolls

- 52 80 00 - - - In sheets
 - - Weighing more than 150 g/m² :
- 53 20 00 - - - In rolls
- 53 80 00 - - - In sheets

- 4805 Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 2 to this chapter :
 - Other paper and paperboard, weighing 225 g/m² or more :
 - - Made from wastepaper :
- 80 11 00 - - - Testliner
- 80 19 00 - - - Other
- 80 90 00 - - Other

- 4811 Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No 4803, 4809 or 4810 :
 - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :
- 31 00 00 - - Bleached, weighing more than 150 g/m²
- 39 00 00 - - Other
- 40 00 00 - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol

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

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

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

- 4817 Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.

- 4820 Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard .
- 4821 Paper or paperboard labels of all kinds, whether or not printed .
- 4909 Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings .
- 4910 Calendars of any kind, printed, including calendar blocks.
- 6601 Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) .
- 6802 Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) .
- 6805 Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up .
- 6807 Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) .
- 6809 Articles of plaster or of compositions based on plaster .
- 6810 Articles of cement, of concrete or of artificial stone, whether or not reinforced .
- 6811 Articles of asbestos-cement, of cellulose fibre-cement or the like .

- 6813 Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of Asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials .
- 6815 Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included .
- 6902 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths .
- 6904 Ceramic building bricks, flooring blocks, support or filler tiles and the like .
- 6905 Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods .
- 6907 Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing .
- 6908 Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.
- 6910 Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures .
- 6911 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china .
- 6912 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china .
- 6914 Other ceramic articles .
- 7007 Safety glass, consisting of toughened (tempered) or laminated glass :

- Toughened (tempered) safety glass :
 - - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :
- 11 10 00 Of size and shape suitable for incorporation in motor vehicles
- 11 90 00 - - - Other
 - . - - Other :
- 19 10 00 - - - Enamelled
- 19 20 00 - - - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer
- 19 80 00 - - - Other
 - Laminated safety glass :
 - - of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :
 - - - Other :
- 21 91 00 - - - - of size and shape suitable for incorporation in motor vehicles
- 21 99 00 - - - - Other
- 29 00 00 - - Other

- 7009 Glass mirrors, whether or not framed, including rear-view mirrors .

- 7013 Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018) .

- 7019 Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics) :
 - Slivers, rovings, yarn and chopped strands :
 - 11 00 00 - - chopped strands, of a length of Not more than 50 mm
 - 12 00 00 - - Rovings
 - 19 00 00 - - Other

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

- 7108 Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form .
- 7113 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal .
- 7114 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal .
- 7115 Other articles of precious metal or of metal clad with precious metal .
- 7116 Articles of natural or cultured pearls, precious or semi-precious stones (natural, syntetic or reconstructed).
- 7117 Imitation jewellery.
- 7217 Wire of iron or non-alloy steel:
- Plated or coated with other base metals:
 - Containing by weight less than 0,25% of carbon:
 - With a maximum cross-sectional dimension of less than 0,8 mm
 - 30 11 00 ---- Copper-coated
 - 30 19 00 ---- Other
 - With a maximum cross-sectional dimension of 0,8 mm or more :
 - 30 31 00 ---- Copper-coated
 - 30 39 00 ---- Other
 - 30 50 00 -- Containing by weight 0,25 % or more but less than 0,6 % of carbon
 - 30 90 00 -- Containing by weight 0,6 % or more of carbon
 - Other :
 - Containing by weight less than 0,25 % of carbon :
 - 90 10 00 --- With a maximum cross-sectional dimension of less than 0,8 mm
 - 90 30 00 --- With a maximum cross-sectional dimension of 0,8 mm or more
 - 90 50 00 -- Containing by weight 0,25 % or more but less than 0,6 % of carbon

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

- 7307 Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel
 - :
 - Cast fittings :
 - Of non-malleable cast iron :
 - 11 10 00 - - - Of a kind used in pressure systems
 - 11 90 00 - - - Other
 - Other :
 - 19 10 00 - - - Of malleable cast iron
 - 19 90 00 - - - Other
 - Other :
 - 91 00 00 - - Flanges
 - - Threaded elbows, bends and sleeves :
 - 92 10 00 - - - Sleeves
 - 92 90 00 - - - Elbows and bends
 - - Butt welding fittings :
 - - - With greatest external diameter Not exceeding 609,6 mm :
 - 93 11 00 - - - - Elbows and bends
 - 93 19 00 - - - - Other
 - - - With greatest external diameter exceeding 609,6 mm :
 - 93 91 00 - - - - Elbows and bends
 - 93 99 00 - - - - Other
 - - Other :
 - 99 10 00 - - - Threaded
 - 99 30 00 - - - For welding
 - 99 90 00 - - - Other

- 7311 Containers for compressed or liquefied gas, of iron or steel .

- 7313 Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel .
- 7403 Refined copper and copper alloys, unwrought :
 - Refined copper :
 11 00 00 -- Cathodes and sections of cathodes
- 7418 Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.
- 7614 Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated :
- 7616 Other articles of aluminium .
- 7801 Unwrought lead
- 7802 Lead waste and scrap .
- 7803 Lead bars, rods, profiles and wire
- 7804 Lead plates, sheets, strip and foil; lead powders and flakes.
- 7805 Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) .
- 7806 Other articles of lead .
- 7901 Unwrought zinc :
 - Zinc, not alloyed :
 11 00 00 -- Containing by weight 99,99 % or more of zinc
 -- Containing by weight less than 99,99 % of zinc :

- 12 10 00 - - - Containing by weight 99,95 % or more but less than 99,99 % of zinc
- 12 30 00 - - - Containing by weight 98,5 % or more but less than 99,95 % of zinc
- 12 90 00 - - - Containing by weight 97,5 % or more but less than 98,5 % of zinc

- 7902 Zinc waste and scrap
- 7903 Zinc dust, powders and flakes .
- 7904 Zinc bars, rods, profiles and wire .
- 7905 Zinc plates, sheets, strip and foil .
- 7906 Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) .
- 7907 Other articles of zinc.
- 8211 Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208, and blades therefor:
 - Other :
 - - Table knives having fixed blades :
 - 91 30 00 - - - table knives with handle and blade of stainless steel
 - 91 80 00 - - - Other
 - 92 00 00 - - Other knives having fixed blades
 - 93 00 00 - - Knives having other than fixed blades
 - 94 00 00 - - Blades
- 8215 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware :
 - - Other :
 - 10 30 00 - - - Of stainless steel
 - Other sets of assorted articles :

20 10 00 - - Of stainless steel

20 90 00 - - Other

- - Other :

99 10 00 - - - of stainless steel

99 90 00 - - - Other

8301 Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal :

20 00 00 - Locks of a kind used for motor vehicles

8302 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal .

8304 Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No 9403

8309 Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal :

10 00 00 - Crown corks

8419 Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vapourizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric :

- Dryers :

31 00 00 - - For agricultural products

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

39 00 00 - - Other

- - Other :

- 89 10 00 - - - cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water
- 8423 Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds :
- - having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg :
- 82 10 00 - - - Check weighers and automatic control machines operating by reference to a pre-determined weight
- 82 90 00 - - - Other
- - Other :
- 89 10 00 - - - Weighbridges
- 89 90 00 - - - Other
- 8460 Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No 8461 .
- 8461 Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included .
- 8462 Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above .
- 8463 Other machine-tools for working metal or cermets, without removing material .
- 8464 Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass :
- Grinding or polishing machines :
 - - For working glass :
- 20 19 00 - - - Other
- 20 80 00 - - Other

90 00 00 - Other

- 8474 Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand :
- 8477 Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter.
- 8478 Machinery for preparing or making up tobacco,
not specified or included elsewhere in this chapter.
- 8480 Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.
- 8483 Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) :
- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters :
 - - Other :
- 40 91 00 - - - Gears and gearing (other than friction gears) :
- 40 92 00 - - - Ball or roller screws
- 40 93 00 - - - Gear boxes and other speed changers :
- 40 98 00 - - - Other
- 8501 Electric motors and generators (excluding generating sets) :
- Motors of an output not exceeding 37,5 W :
- 10 10 00 - - Synchronous Motors of an output not exceeding 18 W

- - Other :
 - 10 91 00 - - - Universal AC/DC motors
 - 10 93 00 - - - AC motors
 - 10 99 00 - - - DC motors
 - Other AC motors, single-phase :
 - - Other :
 - 40 91 00 - - - Of an output not exceeding 750 W
-
- 8508 Electro-mechanical tools for working in the hand, with self-contained electric motor .

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

 - 8512 Electrical lighting or signalling equipment (excluding articles of heading No 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:
 - 10 00 00 - Lighting or visual signalling equipment of a kind used on bicycles

 - 8515 Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets :
 - Brazing or soldering machines and apparatus :
 - 11 00 00 - - Soldering irons and guns
 - 19 00 00 - - Other
 - Machines and apparatus for resistance welding of metal :
 - 21 00 00 - - Fully or partly automatic
 - 29 00 00 - - Other
 - Machines and apparatus for arc (including plasma arc) for welding of metals:
 - 31 00 00 - - Fully or partly automatic
 - - Other :

- 39 10 00 - - - For manual welding with coated electrodes, complete with welding or cutting devices
 - 39 90 00 - - - Other
 - Other machines and apparatus :
 - - For treating metals :
 - 80 11 00 - - - For welding
 - 80 19 00 - - - Other
 - - Other :
 - 80 91 00 - - - For resistance welding of plastics
 - 80 99 00 - - - Other
-
- 8517 Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones .
 - 8518 Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets .
 - 8519 Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device .
 - 8520 Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device .
 - 8521 Video recording or reproducing apparatus, whether or not incorporating a video tuner .
 - 8524 Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37 .
 - 8527 Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock .

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

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

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

10 10 00 - - Folding caravans

10 90 00 - - Other

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

20 10 00 - - Manure spreaders

20 90 00 - - Other .

--- Other :

---- New :

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

----- Other :

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

39 59 00 ----- Other .

39 80 00 ----- Used.

40 00 00 - Other trailers and semi-trailers

80 00 00 - Other vehicles

- Parts :

90 10 00 - - Chassis

90 30 00 - - Bodies

90 90 00 - - Other parts

9402 Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles :

90 00 00 Other

9404 Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:

10 00 00 - Mattress supports

- - Of other materials :

29 10 00 - - - Spring interior

29 90 00 - - - Other

- Sleeping bags :

30 10 00 - - Filled with feathers or down

30 90 00 - - Other

- Other :

90 10 00 - - Filled with feathers or down

90 90 00 - - Other

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

Referred to in article 5.3

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

- on 1 January of the third year after the entry into force of the Agreement each duty shall be reduced to 80% of the basic duty;
- on 1 January of the fifth year after the entry into force of the Agreement each duty shall be reduced to 70% of the basic duty;
- on 1 January of the sixth year after the entry into force of the Agreement each duty shall be reduced to 60% of the basic duty;
- on 1 January of the seventh year after the entry into force of the Agreement each duty shall be reduced to 50% of the basic duty;
- on 1 January of the eighth year after the entry into force of the Agreement each duty shall be reduced to 40% of the basic duty;
- on 1 January of the ninth year after the entry into force of the Agreement each duty shall be reduced to 20% of the basic duty;
- on 1 January of the tenth year after the entry into force of the Agreement the remaining duties shall be abolished.

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

- 3004 Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale:
- Containing other antibiotics:
- 20 10 00 - - Put up in forms or in packings of a kind sold by retail
- Containing hormones or other products of heading No 2937 but not containing antibiotics:
 - - Containing insulin:
- 31 10 00 - - - Put up in forms or in packings of a kind sold by retail
- - Containing adrenal cortical hormones:
- 32 10 00 - - - Put up in forms or in packings of a kind sold by retail
- - Other:
- 39 10 00 - - - Put up in forms or in packings of a kind sold by retail
- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No 2937 or antibiotics:
- 40 10 00 - - Put up in forms or in packings of a kind sold by retail
- Other medicaments containing vitamins or other products of heading No 2936 :
- 50 10 00 - - Put up in forms or in packings of a kind sold by retail
- Other:
 - - Put up in forms or in packings of a kind sold by retail:
- 90 11 00 - - - Containig iodine or iodine compounds
- 90 19 00 - - - Other
- - Other:
- 90 91 00 - - - Containig iodine or iodine compounds
- 90 99 00 - - - Other
- 3005 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes .
- 3205 Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes .

- 3208 Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter.
- 3209 Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.
- 3210 Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.
- 3401 Soap, organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.
- 3402 Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 3401:
- Preparations put up for retail sale:
- 20 10 00 -- Surface - active preparations
- 20 90 00 -- Washing preparations and cleaning preparations
- Other:
- 90 10 00 -- Surface-active preparations
- 90 90 00 -- Washing preparations and cleaning preparations
- 3904 Polymers of vinyl chloride or of other halogenated olefins, in primary forms :
- 10 00 00 - Polyvinyl chloride, not Mixed with any other substances
- Other polyvinyl chloride :
- 21 00 00 -- Non-plasticised
- 22 00 00 -- Plasticised
- 40 00 00 - Other vinyl chloride copolymers
- 50 00 00 - Vinylidene chloride polymers
- Fluoro-polymers :
- 61 00 00 -- Polytetrafluoroethylene

69 00 00 - - Other

90 00 00 - Other

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

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

3922 Baths, shower baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastic.

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

- Retreaded tyres :

10 90 00 - - Other

- Used pneumatic tyres :

20 90 00 - - Other

90 00 00 - Other

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

4203 Articles of apparel and clothing accessories, of leather or of composition leather .

4205 Other articles of leather or of composition leather.

4304 Artificial fur and articles thereof.

- 4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes .
- 4808 Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No 4803 :
- 10 00 00 - Corrugated paper and paperboard, whether or not perforated
 - 30 00 00 - Other kraft paper, creped or crinkled, whether or not embossed or perforated
 - 90 00 00 - Other
- 4810 Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets :
- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :
 - Other paper and paperboard :
 - - Multi-ply :
 - 91 10 00 - - - Each layer bleached
 - 91 30 00 - - - With only one outer layer bleached
 - 91 90 00 - - - Other
- 4818 Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres .
- 4819 Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like :
- 10 00 00 - Cartons, boxes and cases, of corrugated paper or paperboard
 - 30 00 00 - Sacks and bags, having a base of a width of 40 cm or more

- 40 00 00 - Other sacks and bags, including cones
- 50 00 00 - other packing containers, including record sleeves
- 60 00 00 - box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like

- 4823 Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres :
 - Trays, dishes, plates, cups and the like, of paper or paperboard:

 - 60 10 00 - - Trays, dishes and plates
 - 60 90 00 - - Other
 - Moulded or pressed articles of paper pulp :
 - 70 10 00 - - Moulded trays and boxes for packing eggs
 - 70 90 00 - - Other

- 6402 Other footwear with outer soles and uppers of rubber or plastics.

- 6403 Footwear with outer soles of rubber , plastics, leather or composition leather, and uppers of leather.

- 6404 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials .

- 6405 Other footwear .

- 6406 Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.

- 7303 Tubes, pipes and hollow profiles, of cast iron.

- 7304 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.
- 7305 Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel.
- 7306 Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.
- 7308 Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel .
- 7309 Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment .
- 7310 Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:
- 10 00 00 - Of a capacity of 50 litres or more
 - Of a capacity of less than 50 litres :
 - - - Other, with a wall thickness of :
 - 21 91 00 - - - - Less than 0,5 mm
 - 21 99 00 - - - - 0,5 mm or more
 - - Other :
 - 29 10 00 - - - With a wall thickness of less than 0,5 mm
 - 29 90 00 - - - With a wall thickness of 0,5 mm or more
- 7317 Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper .

- 7318 Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel .
- 7320 Springs and leaves for springs, of iron or steel.
- 7321 Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel .
- 7323 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel :
- - Of stainless steel :
 - 93 10 00 - - - Articles for table use
 - 93 90 00 - - - Other
 - - Of iron (other than cast iron) or steel, enamelled:
 - 94 10 00 - - - Articles for table use
 - 94 90 00 - - - Other
 - - Other :
 - 99 10 00 - - - Articles for table use
 - - - Other :
 - 99 91 00 - - - - Varnished or painted.
 - 99 99 00 - - - - Other
- 7325 Other cast articles of iron or steel :
- 10 00 00 - Of non-malleable cast iron
 - - Other :
 - - - Other :
 - 99 10 00 - - - Of malleable cast iron
 - 99 99 00 - - - - Other
- 7604 Aluminium bars, rods and profiles.

- 7608 Aluminium tubes and pipes.
- 7610 Aluminium structures(excludind prefabricated buildings of heading No 9406) and parts of structures(for example, bridges and brodge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns);aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.
- 7611 Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
- 7612 Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment .
- 8303 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal .
- 8402 Steam or other vapour generating boilers(other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.
- 8403 Central heating boilers other than those of heading No 8402 .
- 8404 Auxiliary plant for use with boilers of heading No 8402 or 8403 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.
- 8413 Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.
- 8414 Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters .
- 8418 Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415 :

- Combined refrigerator-freezers, fitted with separate external doors :
 - Other :
 - Of a capacity exceeding 340 litres :
 - 10 91 10 ----- New
 - 10 91 90 ----- Used
 - Other :
 - 10 99 10 ----- New
 - 10 99 90 ----- Used
 - Refrigerators, household type :
 - Compression-type :
 - Of a capacity exceeding 340 litres:
 - 21 10 10 ----- New
 - 21 10 90 ----- Used
 - Other :
 - Table model:
 - 21 51 10 ----- New
 - 21 51 90 ----- Used
 - Building-in type:
 - 21 59 10 ----- New
 - 21 59 90 ----- Used
 - Other, of a capacity :
 - Not exceeding 250 litres:
 - 21 91 10 ----- New
 - 21 91 90 ----- Used
 - Exceeding 250 litres but not exceeding 340 litres:
 - 21 99 10 ----- New
 - 21 99 90 ----- Used
 - Absorption-type, electrical:
 - 22 00 10 --- New

22 00 90 - - - Used

- - Other:

29 00 10 - - - New

29 00 90 - - - Used

- Freezers of the chest type, not exceeding 800 litres capacity :
- - Other :
- - - Of a capacity not exceeding 400 litres:

30 91 10 - - - - New

30 91 90 - - - - Used

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

30 99 10 - - - - New

30 99 90 - - - - Used

- Freezers of the upright type, not exceeding 900 litres capacity :
- - Other :
- - - Of a capacity not exceeding 250 litres:

40 91 10 - - - - New

40 91 90 - - - - Used

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

40 99 10 - - - - New

40 99 90 - - - - Used

- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture:
- - Refrigerated show-cases and counters (incorporating a refrigerating unit or evaporator):
- - - For frozen food storage :

50 11 10 - - - - New

50 11 90 - - - - Used

- - - Other :

50 19 10 - - - - New

50 19 90 - - - - Used

- - Other refrigerating furniture:

50 90 10 - - - - New

50 90 90 - - - - Used

- Parts :

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

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

8458 Lathes (including turning centres) for removing metal.

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

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

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

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

- - Other :

- - - Of a weight exceeding 5 kg :

10 81 00 - - - - Working with liquid electrolyte

10 89 00 - - - - Other

8516 Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No 8545.

8529 Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528 .

8534 Printed circuits .

8535 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1 000 V .

8536 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 V :

- Fuses :

10 10 00 - - For a current not exceeding 10 A

10 50 00 - - For a current exceeding 10 A but not exceeding 63 A

10 90 00 - - For a current exceeding 63 A

- Automatic circuit breakers :

20 10 00 - - For a current not exceeding 63 A

20 90 00 - - For a current exceeding 63 A

- Other apparatus for protecting electrical circuits :

30 10 00 - - For a current not exceeding 16 A

30 30 00 - - For a current exceeding 16 A but not exceeding 125 A

30 90 00 - - For a current exceeding 125 A

- Relays :

- - For a voltage not exceeding 60 V :

41 10 00 - - - For a current not exceeding 2 A

41 90 00 - - - For a current exceeding 2 A

49 00 00 - - Other

- Other switches :

- - For a voltage not exceeding 60 V :

50 11 00 - - - Push-button switches

50 15 00 - - - Rotary switches

50 19 00 - - - Other

- - Other :

50 90 10 - - - Starters for fluorescent lamp

- 50 90 90 - - - Other
 - Lamp-holders, plugs and sockets :
 - - Other :
- 69 10 00 - - - For co-axial cables
- 69 30 00 - - - For printed circuits
- 69 90 00 - - - Other
 - Other apparatus :
- 90 01 00 - - Prefabricated elements for electrical circuits
- 90 10 00 - - Connections and contact elements for wire and cables
- 90 85 00 - - Other

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

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

- 8539 Electric filament or discharge lamps, including sealed-beam lamp units and ultraviolet or infra-red lamps; arc-lamps :
 - Other filament lamps, excluding ultraviolet or infra-red lamps :
 - - Tungsten halogen :
 - 21 30 00 - - - of a kind used For motor-cycles or Other motor vehicles
 - - - Other, for a voltage :
 - 21 92 00 - - - - Exceeding 100 V
 - 21 98 00 - - - - Not exceeding 100 V
 - - Other, of a power not exceeding 200 W and
for a voltage exceeding 100 V :
 - 22 10 00 - - - Reflector lamps
 - 22 90 00 - - - Other
 - 29 30 00 - - Other

- - - of a kind used for motor-cycles or other motor vehicles
- - - other for a voltage:
- 29 92 00 - - - - Exceeding 100 V
- 29 98 00 - - - - Not exceeding 100 V
 - discharge lamps, Other than ultraviolet lamps :
 - - Mercury or sodium vapour lamps; metal halide lamps :
- 32 10 00 - - - Mercury vapour lamps

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

- 8607 Parts of railway or tramway locomotives or rolling-stock :
 - Brakes and parts thereof :
 - - Air brakes and parts thereof :
- 21 10 00 - - - Of cast iron or cast steel
- 21 90 00 - - - Other
 - - Other :
- 29 10 00 - - - Of cast iron or cast steel
- 29 90 00 - - - Other.

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

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

- 8704 Motor vehicles for the transport of goods

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

- 8707 Bodies (including cabs), for the motor vehicles of heading Nos 8701 to 8705.
- 8708 Parts and accessories of the motor vehicles of heading Nos 8701 to 8705 :
- Bumpers and parts thereof:
 - 10 00 90 - -Others
 - Others parts and accessories of bodies (including cabs)
 - - Safety seat belts:
 - 21 00 90 - - - Other
 - - Other
 - 29 00 90 - - - Other
 - Braces and servo-braces and parts thereof:
 - - Mounted brake linings:
 - 31 00 90 - - - Other
 - - Other:
 - 39 00 90 - - - Other
 - Suspension shock-absorbers :
 - 80 00 90 - - Other
 - - Clutches and parts thereof :
 - 93 00 90 - - - Other
 - - Other
 - 99 00 90 - - - Other
- 8711 Motor –cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars; side cars
- 8712 00 Bicycles and other cycles(including delivery tricycles), not motorised
- 9401 Seats (other than those of heading No 9402), whether or not convertible into beds, and parts thereof :
- Seats of a kind used for aircraft :
 - 10 90 00 - - Other
 - 20 00 00 - Seats of a kind used for motor vehicles

- Swivel seats with variable height adjustment :
- 30 10 00 - - Upholstered, with backrest and fitted with castors or glides
- 30 90 00 - - Other
- 40 00 00 - Seats other than garden seats or camping equipment, convertible into beds
- 50 00 00 - Seats of cane, osier, bamboo or similar materials
- Other seats, with wooden frames :
- 61 00 00 - - Upholstered
- 69 00 00 - - Other
- Other seats, with metal frames :
- 71 00 00 - - Upholstered
- 79 00 00 - - Other
- 80 00 00 - Other seats
- Parts :
- - Other :
- 90 30 00 - - - Of wood
- 90 80 00 - - - Other

- 9403 Other furniture and parts thereof :
- Metal furniture of a kind used in offices:
- 10 10 00 - - Drawing tables (other than those of heading
No 9017)
- - Other :
- - - Not exceeding 80 cm in height :
- 10 51 00 - - - - Desks
- 10 59 00 - - - - Other
- - - Exceeding 80 cm in height :
- 10 91 00 - - - - Cupboards with doors, shutters or flaps
- 10 93 00 - - - - Filing, card-index and other cabinets .
- 10 99 00 - - - - Other
- Other metal furniture :

- - Other :
- 20 91 00 - - - Beds
- 20 99 00 - - - Other
 - Wooden furniture of a kind used in offices :
 - - Not exceeding 80 cm in height :
 - 30 11 00 - - - Desks
 - 30 19 00 - - - Other
 - - Exceeding 80 cm in height :
 - 30 91 00 - - - Cupboards with doors, shutters or flaps; filing, card-index and other cabinets
 - 30 99 00 - - - Other
 - Wooden furniture of a kind used in the kitchen :
 - 40 10 00 - - Fitted kitchen units
 - 40 90 00 - - Other
 - 50 00 00 - Wooden furniture of a kind used in the bedroom
 - Other wooden furniture :
 - 60 10 00 - - Wooden furniture of a kind used in the dining room and the living room
 - 60 30 00 - - Wooden furniture of a kind used in shops
 - 60 90 00 - - Other wooden furniture
 - Furniture of plastics :
 - 70 90 00 - - Other
 - 80 00 00 - Furniture of other materials, including cane, osier, bamboo or similar materials
 - Parts :
 - 90 10 00 - - Of metal
 - 90 30 00 - - Of wood
 - 90 90 00 - - Of other materials

9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.

9406

Prefabricated buildings

ANNEX III
Definition of "baby beef" products referred to in Article 14 (2)

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

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

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

| | | |
|----|------------|---|
| | 91 | - Carcasses of a weight of 180 kg or more but not exceeding 300 kg, and half carcasses of a weight of 90 kg or more but not exceeding 150 kg, with a low degree of ossification of the cartilages (in particular those of the symphysis pubis and the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour ¹ |
| | | - Other cuts with bone in : |
| ex | 0201 20 20 | -- "Compensated" quarters : |
| | 91 | - 'Compensated' quarters of a weight of 90 kg or more but not exceeding 150 kg, with a low degree of ossification of the cartilages (in particular those of the symphysis pubis and the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour ¹ |
| ex | 0201 20 30 | -- Unseparated or separated forequarters : |
| | 91 | - Separated forequarters, of a weight of 45 kg or more but not exceeding 75 kg, with a low degree of ossification of the cartilages (in particular those of the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour ¹ |
| ex | 0201 20 50 | -- Unseparated or separated hindquarters : |
| | 91 | - Separated hindquarters of a weight of 45 kg or more but not exceeding 75 kg (but 38 kg or more and not exceeding 68 kg in the case of 'Pistola' cuts), with a low degree of ossification of the cartilages (in particular those of the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour ¹ |

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

ANNEX IV (a)

Products referred to in Article 14 paragraph 3 (a)

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

| CN code¹ | DESCRIPTION |
|----------------------------|--|
| 0101 | Live horses, asses, mules and hinnies : |
| | - Horses : |
| 0101 11 00 00 | - - Pure-bred breeding animals |
| 0101 19 | - - Other : |
| 0101 19 90 00 | - - - Other |
| 0101 20 | - Asses, mules and hinnies : |
| 0101 20 10 00 | - - Asses |
| 0101 20 90 00 | - - Mules and hinnies |
|
 | |
| 0102 | Live bovine animals : |
| 0102 10 | - Pure-bred breeding animals : |
| 0102 10 10 00 | - - Heifers (female bovines that have never calved) |
| 0102 10 30 00 | - - Cows |
| 0102 10 90 00 | - - Other |
| 0102 90 | - Other : |
| | - - Domestic species : |
| 0102 90 05 00 | - - - Of a weight not exceeding 80 kg |
| | - - - Of a weight exceeding 80 kg but not exceeding 160 kg : |
|
 | |
| 0103 | Live swine : |
| 0103 10 00 00 | - Pure-bred breeding animals |
| | - Other : |
| 0103 91 | - - Weighing less than 50 kg : |
| 0103 91 10 00 | - - - Domestic species |

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

0103 91 90 00 - - - Other

0104 Live sheep and goats :

0104 10 - Sheep :

0104 10 10 00 - - Pure-bred breeding animals

- - Other :

0104 20 - Goats :

0104 20 10 00 - - Pure-bred breeding animals

0105 Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls :

- Weighing not more than 185 g :

0105 11 - - Fowls of the species *Gallus domesticus* :

- - - Grandparent and parent female chicks :

0105 11 11 00 - - - - Laying stocks

0105 19 - - Other :

- - - Geese:

0105 19 00 10 - - - - Laying stocks

- Other :

0105 92 - - Fowls of the species *Gallus domesticus* weighing not more than 2 000 g:

0105 92 00 10 - - - Laying stocks weighing more than 2 000 g

0105 99 - - Other :

- - - Ducks:

0105 99 10 10 - - - - Laying stocks

0106 00 Other live animals :

0106 00 00 10 - Domestic rabbits

0106 00 00 20 - Pigeons

0106 00 00 30 - Frogs

0106 00 00 40 - Dogs and cats

0106 00 00 50 - Bees

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

| | |
|---------------|---|
| 0408 | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter : |
| | - Egg yolks : |
| 0408 11 | -- Dried : |
| 0408 11 20 00 | --- Unfit for human consumption |
| 0408 11 80 00 | --- Other |
| 0408 19 | -- Other : |
| 0408 19 20 00 | --- Unfit for human consumption |
| | --- Other : |
| 0408 19 81 00 | ---- Liquid |
| 0408 19 89 00 | ---- Other, including frozen |
| | - Other : |
| 0408 91 | -- Dried : |
| 0408 91 20 00 | --- Unfit for human consumption |
| 0408 91 80 00 | --- Other |
| 0408 99 | -- Other : |
| 0408 99 20 00 | --- Unfit for human consumption |
| 0408 99 80 00 | --- Other |
| 0410 00 00 00 | Edible products of animal origin, <i>not elsewhere</i> specified or included |
| 0504 00 00 00 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked |
| 0601 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No 1212 : |
| 0601 10 00 00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant |
| 0601 20 00 00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots |
| 0602 | Other live plants (including their roots), cuttings and slips; mushroom spawn : |

0602 10 - Unrooted cuttings and slips :

0602 10 10 00 - - Of vines

0602 10 90 00 - - Other

0602 20 - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts :

0602 20 10 00 - - Vine slips, grafted or rooted

0602 20 90 00 - - Other

0602 30 00 00 - Rhododendrons and azaleas, grafted or not

0602 40 00 00 - Roses, grafted or not

0602 90 - Other :

0602 90 10 00 - - Mushroom spawn

0701 Potatoes, fresh or chilled :

0701 10 00 00 - Seed

0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled :

0703 10 - Onions and shallots :

0703 10 00 10 - - For sowing

0713 Dried leguminous vegetables, shelled, whether or not skinned or split :

0713 10 - Peas (*Pisum sativum*) :

0713 10 10 00 - - For sowing

0713 20

0713 20 10 00 - - For sowing

0713 31 - - Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.) Wilczek :

0713 31 10 00 - - - For sowing

0713 32 - - Small red (*Adzuki*) beans (*Phaseolus* or *Vigna angularis*) :

0713 32 10 00 - - - For sowing

0713 33 - - Kidney Beans, including White pea Beans (*Phaseolus vulgaris*) :

0713 33 10 00 - - - For sowing

| | |
|---------------|---|
| 0713 39 | -- Other : |
| 0713 39 10 00 | --- For sowing |
| 0713 40 | - Lentils : |
| 0713 40 10 00 | --- For sowing |
| 0713 50 | - Broad Beans (<i>Vicia faba</i> var. major) and Horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor) : |
| 0713 50 10 00 | --- For sowing |
| 0713 90 | - Other : |
| 0713 90 10 00 | -- For sowing . |
|
 | |
| 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith : |
| 0714 10 00 00 | - Manioc (cassava) |
| 0714 20 00 00 | - Sweet potatoes |
| 0714 90 00 00 | - Other |
|
 | |
| 0801 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled : |
| | - Coconuts : |
| 0801 11 00 00 | -- Desiccated |
| 0801 19 00 00 | -- Other |
| | - Brazil nuts : |
| 0801 21 00 00 | -- In shell |
| 0801 22 00 00 | -- Shelled |
| | - Cashew nuts : |
| 0801 31 00 00 | -- In shell |
| 0801 32 00 00 | -- Shelled |
|
 | |
| 0814 00 00 00 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions |

| | |
|---------------|---|
| 0904 | Pepper of the genus Piper, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta: |
| | - Pepper: |
| 0904 11 00 00 | - Neither crushed nor ground |
| 0904 12 00 00 | - Crushed or ground |
| 0905 00 00 00 | Vanilla |
| 0906 | Cinnamon and cinnamon-tree flowers : |
| 0906 10 00 00 | - Neither crushed nor ground |
| 0906 20 00 00 | - Crushed or ground |
| 0907 00 00 00 | Cloves (whole fruit, cloves and stems) |
| 0908 | Nutmeg, mace and cardamoms : |
| 0908 10 00 00 | - Nutmeg |
| 0908 20 00 00 | - Mace |
| 0908 30 00 00 | - Cardamoms |
| 0909 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries : |
| 0909 10 00 00 | - Seeds of anise or badian |
| 0909 20 00 00 | - Seeds of coriander |
| 0909 30 00 00 | - Seeds of cumin |
| 0909 40 00 00 | - Seeds of caraway |
| 0909 50 00 00 | - Seeds of fennel; juniper berries |
| 0910 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices : |
| 0910 10 00 00 | - Ginger |
| 0910 20 00 00 | - Saffron |
| 0910 30 00 00 | - Turmeric (curcuma) |

| | |
|---------------|--|
| 0910 40 00 00 | - Thyme; bay leaves |
| 0910 50 00 00 | - Curry |
| | - Other spices : |
| 0910 91 00 00 | - - Mixtures referred to in note 1 (b) to this chapter |
| 0910 99 00 00 | - - Other |
| 1002 00 | Rye : |
| 1002 00 00 10 | - Seed |
| 1002 00 00 90 | - Other |
| 1003 00 | Barley : |
| 1003 00 00 10 | - Seed |
| 1004 00 | Oats : |
| 1004 00 00 10 | - Seed |
| 1005 | Maize (corn) : |
| 1005 10 | - Seed : |
| 1005 10 10 00 | - - Hybrid |
| 1005 10 90 00 | - - Other |
| 1006 | Rice : |
| 1006 10 | - Rice in the husk (paddy or rough) : |
| 1006 10 00 10 | - - For sowing |
| 1007 00 00 00 | Grain sorghum |
| 1008 | Buckwheat, millet and canary seed; other cereals : |
| 1008 10 00 00 | - Buckwheat |
| 1008 20 00 00 | - Millet |

| | |
|---------------|--|
| 1008 30 00 00 | - Canary seed |
| 1008 90 00 00 | - Other cereals |
| 1103 13 | - - Of maize (corn) : |
| 1103 13 00 10 | - - - Unfit for human consumption |
| 1105 | Flour, meal, powder, flakes, granules and pellets of potatoes : |
| 1105 10 00 00 | - Flour, meal and powder |
| 1105 20 00 00 | - Flakes, granules and pellets |
| 1106 | Flour, meal and powder of the dried leguminous vegetables of heading No 0713, of sago or of roots or tubers of heading No 0714 or of the products of Chapter 8 : |
| 1106 20 00 00 | - Of sago or Of roots or tubers Of heading No 0714 |
| 1106 30 | - Of the products of Chapter 8 : |
| 1106 30 00 10 | - - Of coconut |
| 1108 | Starches; inulin : |
| | - Starches : |
| 1108 11 00 00 | - - Wheat starch |
| 1108 12 | - - Maize (corn) starch : |
| 1108 12 00 10 | - - - Unfit for retail sale |
| 1108 12 00 90 | - - - Other |
| 1108 13 00 00 | - - Potato starch |
| 1108 14 00 00 | - - Manioc (cassava) starch |
| 1108 19 00 00 | - - Other starches |
| 1108 20 00 00 | - Inulin |
| 1201 00 | Soya beans, whether or not broken : |
| 1201 00 10 00 | - For sowing |
| 1201 00 90 00 | - Other |

| | |
|---------------|---|
| 1202 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken : |
| 1202 10 | - In shell : |
| 1202 10 10 00 | - - For sowing |
| 1202 10 90 00 | - - Other |
| 1202 20 00 00 | - Shelled, whether or not broken |
| 1203 00 00 00 | Copra |
| 1204 00 00 00 | Linseed, whether or not broken |
| 1207 | Other oil seeds and oleaginous fruits, whether or not broken : |
| 1207 10 00 00 | - Palm nuts and kernels |
| 1207 20 00 00 | - Cotton seeds |
| 1207 30 00 00 | - Castor oil seeds |
| 1207 40 00 00 | - Sesamum seeds |
| 1207 50 00 00 | - Mustard seeds |
| 1207 60 00 00 | - Safflower seeds |
| | - Other : |
| 1207 92 00 00 | - - Shea nuts (karite nuts) |
| 1207 99 00 00 | - - Other |
| 1208 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard : |
| 1208 10 00 00 | - Of soya beans |
| 1208 90 00 00 | - Other |
| 1209 | Seeds, fruit and spores, of a kind used for sowing : |
| | - Beet seed : |
| 1209 11 00 00 | - - Sugar beet seed |

- 1209 19 00 00 - - Other
- 1209 22 00 00 - - Clover (*Trifolium* spp.) seed
- 1209 23 00 00 - - Fescue seed
- 1209 24 00 00 - - Kentucky Blue grass (*Poa pratensis* L.) Seed
- 1209 25 00 00 - - Rye grass (*Lolium multiflorum* Lam., *Lolium perenne* L.) seed
- 1209 26 00 00 - - Timothy grass seed
- 1209 29 00 00 - - Other
- 1209 30 00 00 - Seeds Of herbaceous plants cultivated principally for their flowers
- Other :
- 1209 91 00 00 - - Vegetable seeds
- 1209 99 00 00 - - Other

- 1211 Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered :
- 1211 10 00 00 - Liquorice roots
- 1211 20 00 00 - Ginseng roots

- 1212 Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included :
- 1212 10 00 00 - Locust beans, including locust bean seeds
- 1212 30 00 00 - Apricot, peach or plum stones and kernels
- Other :
- 1212 92 00 00 - - Sugar cane
- 1212 99 00 00 - - Other

- 1213 00 00 00 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets

- 1214 Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets :

| | |
|---------------|---|
| 1214 10 00 00 | - Lucerne (alfalfa) meal and pellets |
| 1214 90 00 00 | - Other |
| 1301 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) : |
| 1301 10 00 00 | - Lac |
| 1301 20 00 00 | - Gum arabic |
| 1301 90 | - Other : |
| 1301 90 00 10 | - - Cannabis resin |
| 1301 90 00 90 | - - Other |
| 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products : |
| | - Vegetable saps and extracts : |
| 1302 11 00 00 | - - Opium |
| 1502 00 | Fats of bovine animals, sheep or goats, other than those of heading No 1503 : |
| 1502 00 10 00 | - For industrial uses other than the manufacture of foodstuffs for human consumption |
| 1502 00 90 00 | - Other |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified : |
| 1504 10 00 00 | - Fish-liver oils and their fractions |
| 1504 20 | - Fats and oils and their fractions, of fish, other than liver oils : |
| 1504 20 00 10 | - - Fish oils |
| 1504 20 00 90 | - - Other |
| 1504 30 | - Fats and oils and their fractions, of marine mammals: |
| | - - Solid fractions : |
| 1504 30 11 00 | - - - Whale oil and sperm oil |
| 1504 30 19 00 | - - - Other |

| | |
|---------------|---|
| 1504 30 90 00 | -- Other |
| 1508 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified : |
| 1508 10 00 00 | - Crude oil |
| 1508 90 00 00 | - Other |
| 1511 | Palm oil and its fractions, whether or not refined, but not chemically modified : |
| 1511 10 00 00 | - Crude oil |
| 1511 90 00 00 | - Other |
| 1512 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified : |
| | - Sunflower-Seed or Safflower oil and fractions thereof : |
| | - Cotton-seed oil and its fractions : |
| 1512 21 00 00 | -- crude oil, whether or not gossypol has been removed |
| 1512 29 00 00 | -- Other |
| 1513 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified : |
| | - Coconut (copra) oil and its fractions : |
| 1513 11 00 00 | -- Crude oil |
| 1513 19 00 00 | -- Other |
| | - Palm kernel or babassu oil and fractions thereof : |
| 1513 21 00 00 | -- Crude oil |
| 1513 29 00 00 | -- Other |
| 1515 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified : |
| | - Linseed oil and its fractions : |
| 1515 11 00 00 | -- Crude oil |
| 1515 19 00 00 | -- Other |

- Maize (corn) oil and its fractions :
- 1515 30 00 00 - Castor oil and its fractions
- 1515 40 00 00 - Tung oil and its fractions
- 1515 50 00 00 - Sesame oil and its fractions
- 1515 90 00 00 - Other

- 1516 Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared :
- 1516 10 - Animal fats and oils and their fractions :
- 1516 10 00 10 - - Fish and whale
- 1516 10 00 90 - - Other

- 1702 Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel :
- Lactose and lactose syrup :
- 1702 11 00 00 - - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter
- 1702 19 00 00 - - Other
- 1702 20 00 00 - Maple sugar and maple syrup
- 1702 30 - Glucose and Glucose syrup, not Containing fructose or containing in the dry state less than 20 % by weight of fructose :
- 1702 30 10 00 - - Isoglucose
- - Other :
- - - Containing in the dry state, 99 % or more by weight of glucose :
- 1702 30 51 00 - - - - In the form Of White crystalline powder, whether or not agglomerated
- 1702 30 59 00 - - - - Other
- - - Other :
- 1702 30 91 00 - - - - In the form Of White crystalline powder, whether or not agglomerated
- 1702 30 99 00 - - - - Other
- 1702 40 00 00 - Glucose and Glucose syrup, Containing In the dry state at least 20 % but less than 50 % by weight of fructose

| | |
|---------------|--|
| 1702 60 00 00 | - Other fructose and fructose syrup, Containing in the dry state more than 50 % by weight of Fructose |
| 1703 | Molasses resulting from the extraction or refining of sugar : |
| 1703 10 00 00 | - Cane molasses |
| 1703 90 00 00 | - Other |
| 1805 00 00 00 | Cocoa powder, not containing added sugar or other sweetening matter |
| 2005 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006 : |
| 2005 10 | - Homogenised vegetables : |
| 2005 10 00 10 | - - Food for children in containers not exceeding 250 g |
| 2104 | Soups and broths and preparations therefor; homogenised composite food preparations : |
| 2104 20 | - Homogenised composite food preparations : |
| 2104 20 00 10 | - - Food for children in containers not exceeding 250 g |
| 2301 | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves : |
| 2301 10 00 00 | - Flours, meals and pellets, Of meat or meat offal; greaves |
| 2303 | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets : |
| 2303 10 00 00 | - Residues Of starch manufacture and similar residues |
| 2303 20 00 00 | - Beet-pulp, bagasse and other waste of sugar manufacture |
| 2303 30 00 00 | - Brewing or distilling dregs and waste |
| 2304 00 00 00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil |
| 2305 00 00 00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil |

| | |
|---------------|---|
| 2306 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No 2304 or 2305 : |
| 2306 10 00 00 | - Of cotton seeds |
| 2306 20 00 00 | - Of linseed |
| 2306 30 00 00 | - Of sunflower seeds |
| 2306 40 00 00 | - Of rape or colza seeds |
| 2306 50 00 00 | - Of coconut or copra |
| 2306 60 00 00 | - Of palm nuts or kernels |
| 2306 70 00 00 | - Of maize (corn) germ |
| 2306 90 00 00 | - Other |
| 2307 00 00 00 | Wine lees; argol |
| 2308 | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included : |
| 2308 10 00 00 | - Acorns and horse-chestnuts |
| 2308 90 00 00 | - Other |
| 2309 | Preparations of a kind used in animal feeding: |
| | -- Complete food and super concentrates for animal, fish or cattle feed: |
| 2309 90 | -Other: |
| 2309 90 00 11 | --- Fish or marine mammal solubles |
| 2309 90 00 30 | -- Premixtures |
| 2401 | Unmanufactured tobacco; tobacco refuse |

ANNEX IV (b)

Products referred to in Article 14 paragraph 3 (b)

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

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

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

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

ANNEX IV (c)

Products referred to in Article 14 paragraph 3 (c)

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

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

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

ANNEX V (a)

Products referred to in Article 15 paragraph 1

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

| Code | Description | year 1 | year 2 | year 3 |
|--|--|------------|------------|------------|
| | | duty | duty | duty |
| | | % | % | % |
| 0301 91 10
0301 91 90
0302 11 10
0302 11 90
0303 21 10
0303 21 90
0304 10 11
ex 0304 10 19
ex 0304 10 91
0304 20 11
ex 0304 20 19
ex 0304 90 10
ex 0305 10 00
ex 0305 30 90
0305 49 45
ex 0305 59 90
ex 0305 69 90 | Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> , and <i>Oncorhynchus chrysogaster</i>): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meals, flours, meats and pellets, fit for human consumption. | 90% of MFN | 80% of MFN | 70% of MFN |
| 0301 93 00
0302 69 11
0303 79 11
ex 0304 10 19
ex 0304 10 91
ex 0304 20 19
ex 0304 90 10
ex 0305 10 00
ex 0305 30 90
ex 0305 49 80
ex 0305 59 90
ex 0305 69 90 | Carp: live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fir for human consumption. | 90% of MFN | 80% of MFN | 70% of MFN |

ANNEX V (b)

Products referred to in Article 15 paragraph 2

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

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

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

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

ANNEX VI
INTELLECTUAL, INDUSTRIAL AND COMMERCIAL PROPERTY RIGHTS

REFERRED TO IN ARTICLE 35

1. Paragraph 3 of Article 35 concerns the following multilateral conventions:
 - Budapest Treaty on the international Recognition of the Deposit of Micro-organisms for the purposes of Patent Procedures (1977, modified in 1980);
 - Protocol relating to the Madrid Agreement concerning the International Registration of Marks (Madrid, 1989);
 - International Convention for the Protection of New Varieties of Plants (UPOV Geneva Act, 1991).

The Cooperation Council may decide that paragraph 3 of Article 35 shall apply to other multilateral conventions.
2. The parties confirm the importance they attach to the obligations arising from the following multilateral conventions:
 - International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (Rome, 1961);
 - Paris Convention for the Protection of Industrial Property (Stockholm Act, 1967 and amended in 1979);
 - Madrid Agreement concerning the International Registration of Marks (Stockholm Act, 1967 and amended in 1979);
 - Patent Co-operation Treaty (Washington, 1970, amended in 1979 and modified in 1984);
 - Convention for the Protection of Producers of Phonograms against Unauthorised Duplications of their Phonograms (Geneva 1971);
 - Berne Convention for the Protection of Literary and Artistic Works (Paris Act, 1971);
 - Nice Agreement concerning the International Classification of Goods and Services for the purposes of the Registration of Marks (Geneva, 1977 and amended in 1979).
3. From entry into force of this Agreement, the Republic of Macedonia shall grant to Community companies and nationals, in respect of the recognition and protection of intellectual, industrial and commercial property, treatment no less favourable than that granted by it to any third country under bilateral agreements

LIST OF PROTOCOLS

Protocol 1 – On Textile and clothing products

Protocol 2 – On Steel products

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

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

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

PROTOCOL 1
Related to Article 9
on textile and clothing products

Article 1

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

Article 2

1. Textile products falling within Section XI (Chapter 50 to 63) of the combined nomenclature and originating in the Republic of Macedonia as defined in Protocol 4 of this Agreement will enter into the Community free of Customs duties on the day of entry into force of this Agreement.
2. The duties applied to direct imports into the Republic of Macedonia of textile products falling within Section XI (Chapter 50 to 63) of the combined nomenclature and originating in the Community as defined in Protocol 4 of the Agreement, shall be abolished on the date of entry into force of Agreement except for products listed in Annex I to this Protocol for which the rates of duties shall be progressively reduced as provided therein.
3. Subject to this Protocol, the provisions of the Agreement and in particular Articles 6 and 21 of the Agreement shall apply to trade in textile products between the parties.

Article 3

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

Article 4

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

ANNEX I

CUSTOMS DUTIES REFERRED TO IN ARTICLE 2(2)

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

- on 1 January of the first year after the entry into force of the Agreement each duty shall be reduced to 70% of the basic duty;
- on 1 January of the second year after the entry into force of the Agreement each duty shall be reduced to 63% of the basic duty;
- on 1 January of the third year after the entry into force of the Agreement each duty shall be reduced to 56% of the basic duty;
- on 1 January of the fourth year after the entry into force of the Agreement each duty shall be reduced to 49% of the basic duty;
- on 1 January of the fifth year after the entry into force of the Agreement each duty shall be reduced to 42% of the basic duty;
- on 1 January of the sixth year after the entry into force of the Agreement each duty shall be reduced to 35% of the basic duty;
- on 1 January of the seventh year after the entry into force of the Agreement each duty shall be reduced to 28% of the basic duty;
- on 1 January of the eighth year after the entry into force of the Agreement each duty shall be reduced to 21% of the basic duty;
- on 1 January of the ninth year after the entry into force of the Agreement each duty shall be reduced to 14% of the basic duty;
- on 1 January of the tenth year after the entry into force of the Agreement the remaining duties shall be abolished.

Annex I

List of products for which the rates shall be reduced

| | | | | |
|--------|--------|--------|--------|--------|
| 500710 | 520544 | 520911 | 521159 | 540500 |
| 500720 | 520546 | 520912 | 521211 | 540610 |
| 500790 | 520547 | 520919 | 521112 | 540620 |
| | 520548 | 520921 | 521213 | 540710 |
| 510610 | 520611 | 520922 | 521214 | 540720 |
| 510620 | 520612 | 520929 | 521215 | 540730 |
| 510710 | 520613 | 520931 | 521221 | 540741 |
| 510720 | 520614 | 520932 | 521222 | 540742 |
| 510810 | 520615 | 520939 | 521223 | 540743 |
| 510820 | 520621 | 520941 | 521224 | 540744 |
| 510910 | 520622 | 520942 | 521225 | 540751 |
| 510990 | 520623 | 520943 | | 540752 |
| 511000 | 520624 | 520949 | 530911 | 540753 |
| 511111 | 520625 | 520951 | 530919 | 540754 |
| 511112 | 520631 | 520952 | 530921 | 540761 |
| 511112 | 520632 | 520959 | 530929 | 540769 |
| 511113 | 520633 | 521011 | 531010 | 540771 |
| 511190 | 520634 | 521012 | 531090 | 540772 |
| 511211 | 520635 | 521019 | 531100 | 540773 |
| 511219 | 520641 | 521021 | | 540774 |
| 511220 | 520642 | 521022 | 540110 | 540781 |
| 511230 | 520643 | 521029 | 540120 | 540782 |
| 511290 | 520644 | 521031 | 540210 | 540783 |
| 511300 | 520645 | 521032 | 540220 | |

| | | | | |
|--------|--------|--------|--------|--------|
| | 520710 | 521039 | 540231 | 540791 |
| 520420 | 520790 | 521041 | 540232 | 540792 |
| 520511 | 520811 | 521042 | 540233 | 540793 |
| 520512 | 520812 | 521049 | 540239 | 540794 |
| 520513 | 520813 | 521051 | 540241 | 540810 |
| 520514 | 520819 | 521052 | 540242 | 540821 |
| 520515 | 520821 | 521059 | 540243 | 540822 |
| 520521 | 520822 | 521111 | 540249 | 540823 |
| 520522 | 520823 | 521112 | 540251 | 540824 |
| 520523 | 520829 | 521119 | 540252 | 540831 |
| 520524 | 520831 | 521121 | 540259 | 540832 |
| 520526 | 520832 | 521122 | 540261 | 540833 |
| 520527 | 520833 | 521129 | 540262 | 540834 |
| 520528 | 520839 | 521131 | 540269 | |
| 520531 | 520841 | 521132 | 540310 | 550110 |
| 520532 | 520842 | 521139 | 540320 | 550120 |
| 520533 | 520843 | 521141 | 540333 | 550130 |
| 520534 | 520849 | 521142 | 540339 | 550190 |
| 520535 | 520851 | 521143 | 540341 | 550310 |
| 520541 | 520852 | 521149 | 540342 | 550320 |
| 520542 | 520853 | 521151 | 540349 | 550330 |
| 520543 | 520859 | 521152 | 540490 | 550340 |
| | | | | |
| 550390 | 551349 | 560290 | 580310 | 600293 |
| 550510 | 551411 | 560311 | 580390 | 600299 |
| 550520 | 551412 | 560312 | 580410 | 610110 |
| 550610 | 551413 | 560313 | 580421 | 610120 |

| | | | | |
|--------|--------|--------|--------|--------|
| 550620 | 551419 | 560314 | 580429 | 610130 |
| 550630 | 551421 | 560391 | 580430 | 610190 |
| 550690 | 551422 | 560392 | 580500 | 610210 |
| 550810 | 551423 | 560393 | 580610 | 610220 |
| 550820 | 551429 | 560394 | 580620 | 610230 |
| 550911 | 551431 | 560600 | 580631 | 610290 |
| 550912 | 551432 | 560919 | 580632 | 610311 |
| 550921 | 551433 | 560890 | 580639 | 610312 |
| 550922 | 551439 | 560900 | 580640 | 610319 |
| 550931 | 551441 | | 580710 | 610321 |
| 550932 | 551442 | 570110 | 580790 | 610322 |
| 550941 | 551443 | 570190 | 580810 | 610323 |
| 550942 | 551449 | 570210 | 580890 | 610329 |
| 550951 | 551511 | 570220 | 580900 | 610331 |
| 550952 | 551512 | 570231 | 581010 | 610332 |
| 550953 | 551513 | 570232 | 581091 | 610333 |
| 550959 | 551519 | 570239 | 581092 | 610339 |
| 550961 | 551521 | 570241 | 581099 | 610341 |
| 550962 | 551522 | 570242 | 581100 | 610342 |
| 550969 | 551529 | 570249 | | 610343 |
| 550991 | 551591 | 570251 | 590110 | 610349 |
| 550992 | 551592 | 570252 | 590190 | 610411 |
| 550999 | 551599 | 570259 | 590210 | 610412 |
| 551011 | 551611 | 570291 | 590220 | 610413 |
| 551012 | 551612 | 570292 | 590290 | 610419 |
| 551020 | 551613 | 570299 | 590410 | 610421 |
| 551030 | 551614 | 570310 | 590491 | 610422 |

| | | | | |
|--------|--------|--------|--------|--------|
| 551090 | 551621 | 570320 | 590492 | 610423 |
| 551110 | 551622 | 570330 | 590500 | 610429 |
| 551120 | 551623 | 570390 | 590610 | 610431 |
| 551130 | 551624 | 570410 | 590691 | 610432 |
| 551211 | 551631 | 570490 | 590699 | 610433 |
| 551219 | 551632 | 570500 | 590700 | 610439 |
| 551221 | 551633 | | 590800 | 610441 |
| 551229 | 551634 | 580110 | 591000 | 610442 |
| 551297 | 551641 | 580121 | | 610443 |
| 551299 | 551642 | 580122 | 600110 | 610444 |
| 551311 | 551643 | 580123 | 600121 | 610449 |
| 551312 | 551644 | 580124 | 600122 | 610451 |
| 551313 | 551691 | 580125 | 600129 | 610452 |
| 551319 | 551692 | 580126 | 600191 | 610453 |
| 551321 | 551693 | 580131 | 600192 | 610459 |
| 551322 | 551694 | 580132 | 600199 | 610461 |
| 551323 | | 580133 | 600210 | 610462 |
| 551329 | 560110 | 580134 | 600220 | 610463 |
| 551331 | 560121 | 580135 | 600230 | 610469 |
| 551332 | 560122 | 580136 | 600241 | 610510 |
| 551333 | 560129 | 580190 | 600242 | 610520 |
| 551339 | 560130 | 580211 | 600243 | 610590 |
| 551341 | 560210 | 580219 | 600249 | 610610 |
| 551342 | 560221 | 580220 | 600291 | 610620 |
| 551343 | 560229 | 580230 | 600292 | 610690 |
| | | | | |
| 610711 | 611591 | 620412 | 620892 | 630222 |

| | | | | |
|--------|--------|--------|--------|--------|
| 610712 | 611591 | 620413 | 620899 | 630229 |
| 610719 | 611592 | 620419 | 620910 | 630231 |
| 610721 | 611593 | 620421 | 620920 | 630232 |
| 610722 | 611599 | 620422 | 620930 | 630239 |
| 610729 | 611610 | 620423 | 620990 | 630240 |
| 610791 | 611691 | 620429 | 621010 | 630251 |
| 610792 | 611692 | 620431 | 621020 | 630252 |
| 610799 | 611693 | 620432 | 621030 | 630253 |
| 610811 | 611699 | 620433 | 621040 | 630259 |
| 610819 | 611710 | 620439 | 621050 | 630260 |
| 610821 | 611720 | 620441 | 621111 | 630291 |
| 610822 | 611780 | 620442 | 621112 | 630292 |
| 610829 | 611790 | 620443 | 621120 | 630293 |
| 610831 | | 620444 | 621131 | 630299 |
| 610832 | 620111 | 620449 | 621132 | 630311 |
| 610839 | 620112 | 620451 | 621133 | 630312 |
| 610891 | 620113 | 620452 | 621139 | 630319 |
| 610892 | 620119 | 620453 | 621141 | 630391 |
| 610899 | 620191 | 620459 | 621142 | 630392 |
| 610910 | 620192 | 620461 | 621143 | 630399 |
| 610990 | 620193 | 620462 | 621149 | 630411 |
| 611010 | 620199 | 620463 | 621210 | 630419 |
| 611020 | 620211 | 620469 | 621220 | 630491 |
| 611030 | 620212 | 620510 | 621230 | 630492 |
| 611090 | 620213 | 620520 | 621290 | 630493 |
| 611110 | 620219 | 620530 | 621310 | 630499 |
| 611120 | 620291 | 620590 | 621320 | 630510 |

| | | | | |
|--------|--------|--------|--------|--------|
| 611130 | 620292 | 620610 | 621390 | 630520 |
| 611190 | 620293 | 620620 | 621410 | 630532 |
| 611211 | 620299 | 620630 | 621420 | 630533 |
| 611212 | 620311 | 620640 | 621430 | 630539 |
| 611219 | 620312 | 620690 | 621440 | 630590 |
| 611220 | 620319 | 620711 | 621490 | 630611 |
| 611231 | 620321 | 620719 | 621510 | 630612 |
| 611239 | 620322 | 620721 | 621520 | 630619 |
| 611241 | 620323 | 620722 | 621590 | 630621 |
| 611249 | 620329 | 620729 | 621600 | 630622 |
| 611300 | 620331 | 620791 | 621710 | 630629 |
| 611410 | 620332 | 620792 | 621790 | 630631 |
| 611420 | 620333 | 620799 | | 630639 |
| 611430 | 620339 | 620811 | 630110 | 630641 |
| 611490 | 620341 | 620819 | 630120 | 630649 |
| 611511 | 620342 | 620821 | 630130 | 630691 |
| 611512 | 620343 | 620822 | 630140 | 630699 |
| 611519 | 620349 | 620829 | 630190 | 630710 |
| 611520 | 620411 | 620891 | 630210 | 630720 |
| | | | 630221 | 630790 |
| | | | | 630800 |

PROTOCOL 2 on steel products

Article 1

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

Article 2

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

Article 3

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

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

Article 4

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

Article 5

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

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

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

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

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

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

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

Article 6

The provisions of Articles 6, 7 and 21 of the Agreement shall apply to trade between the parties in steel products.

Article 7

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

2. The Contracting Parties therefore agree to establish a double-checking system, without quantitative limits, for the import into the Community of steel products originating in the

Republic of Macedonia; to exchange statistical information on export and surveillance documents and to hold consultations promptly on any problems arising from the operation of such a system.

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

Article 8

The Parties agree that the special body already established by the Cooperation Council, namely 'the Contact Group on Iron and Steel products'⁴, will discuss the implementation of this Protocol.

⁴ Decision No. 1/98 of 20 March 1998;

ANNEX I

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

Article 1

1. From the date of entry into force of the Interime Agreement between the European Community and the Republic of Macedonia (hereinafter referred to as respectively 'the Agreement' and 'the Community'), imports into the Community of the products listed in Appendix I originating in the Republic of Macedonia shall be subject to the presentation of a surveillance document conforming to the model shown in Appendix II issued by the authorities in the Community.
2. The classification of the products covered by this Protocol is based on the tariff and statistical nomenclature of the Community (hereinafter called the 'combined nomenclature', or in abbreviated form 'CN'). The origin of the products covered by this Protocol shall be determined in accordance with the rules in force in the Community.
3. The competent authorities of the Community undertake to inform the Republic of Macedonia of any changes in the combined nomenclature (CN) in respect of products covered by the double-checking system before the date of their entry into force in the Community.
4. Import into the Community of the iron and steel products listed in Appendix I and which originate in the Republic of Macedonia shall, in addition, be subject to the issue of an export document by the competent authorities of the Republic of Macedonia. In order to avoid problems at the end of a year, presentation by the importer of the original of the export document must be effected not later than 31 March of the year following that in which in the goods covered by the document were shipped.
5. An export document will not be required for goods already shipped before the date of entry into force of the Agreement, provided that the destination of such products is not changed from a non-Community destination and that those products which, under the prior surveillance regime applicable in 1996, could be imported only on presentation of a surveillance document are in fact accompanied by such a document.
6. Shipment is considered to have taken place on the date of loading onto the exporting means of transport.
7. The export document shall conform to the model shown at Appendix III. It shall be valid for exports throughout the customs territory of the Community.
8. The Republic of Macedonia shall notify the Commission of the European Communities of the names and addresses of the appropriate governmental authorities of the Republic of Macedonia which are authorized to issue and to verify export documents

together with specimens of the stamps and signatures they use. The Republic of Macedonia shall also notify the Commission of any change in these particulars.

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

Article 2

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

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

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

Article 3

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

Article 4

Any notices to be given hereunder shall be given:

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

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

LIST OF PRODUCTS SUBJECT TO DOUBLE-CHECKING

Complete CN heading 7208

Complete CN heading 7209

Complete CN heading 7210

Complete CN heading 7211

Complete CN heading 7212

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

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

Article 1

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

2. The Cooperation Council shall decide on:

- extensions of the list of processed agricultural products under this Protocol,
- amendments to the duties referred to in Annexes I and II,
- increases in or the abolition of tariff quotas.

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

Article 2

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

- when in trade between the Community and the Republic of Macedonia the duties applied to the basic products are reduced, or
- in response to reductions resulting from mutual concessions relating to processed agricultural products.

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

Article 3

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

ANNEX I

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

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

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

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

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| 1517 90 93 | ---Edible mixtures or preparations of a kind used as mould release preparations |
| 1518 00 | Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included: |
| 1518 00 10 | -Linoxyn

-Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption

-Other: |
| 1518 00 91 | --Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No1516

--Other: |
| 1518 00 95 | ---Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions |
| 1518 00 99 | ---Other |
| 1521 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured: |
| 1521 90 | -Other

-- Beeswax and other insect waxes, whether or not refined or coloured |
| 1521 90 99 | ---Other |
| 1522 00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: |
| 1522 00 10 | -Degras |
| 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: |
| 1702 50 00 | -Chemically pure fructose |
| 1702 90 | -Other, including invert sugar: |
| 1702 90 10 | --Chemically pure maltose |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa : |
| 1704 10 | -Chewing gum, whether or not sugar-coated:

--Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose): |
| 1704 10 11 | ---Gum in strips |
| 1704 10 19 | ---Other

--Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose): |
| 1704 10 91 | ---Gum in strips |
| 1704 10 99 | ---Other |

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

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

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| 1901 90 19 | ---Other |
| | --Other: |
| 1901 90 91 | ---Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5% milk fat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of heading Nos 0401 to 0404 |
| 1901 90 99 | --- Other |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared :

- Uncooked pasta, not stuffed or otherwise prepared : |
| 1902 11 00 | -- Containing eggs |
| 1902 19 | -- Other |
| 1902 19 10 | ---Containing no common wheat flour or meal |
| 1902 19 90 | ---Other |
| 1902 20 | - Stuffed pasta whether or not cooked or otherwise prepared:

--Other |
| 1902 20 91 | ---Cooked |
| 1902 20 99 | ---Other |
| 1902 30 | - Other pasta |
| 1902 30 10 | --Dried |
| 1902 30 90 | --Other |
| 1902 40 | - Couscous |
| 1902 40 10 | --Unprepared |
| 1902 40 90 | --Other |
| 1903 00 00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included: |
| 1904 10 | -Prepared foods obtained by the swelling or roasting of cereals or cereal products: |
| 1904 10 10 | --Obtained from maize |
| 1904 10 30 | --Obtained from rice |
| 1904 10 90 | --Other: |
| 1904 20 | -Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals: |

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

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

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

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

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| 2105 00 91 | -- 3% or more but less than 7% |
| 2105 00 99 | -- 7% or more |
| 2106 | Food preparations not elsewhere specified or included: |
| 2106 10 | - Protein concentrates and textured protein substances : |
| 2106 10 20 | -- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch |
| 2106 10 80 | -- Other |
| 2106 90 | - Other: |
| 2106 90 10 | -- Cheese fondues |
| 2106 90 20 | --Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages

-- Other: |
| 2106 90 92 | --- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing,by weight, less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch: |
| 2106 90 98 | --- Other |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009: |
| 2202 10 00 | - Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured |
| 2202 90 | - Other: |
| 2202 90 10 | -- Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404

-- Other, containing by weight of fat obtained from the products of heading Nos 0401 to 0404 : |
| 2202 90 91 | ---Less than 0.2% |
| 2202 90 95 | ---0.2% or more but less than 2% |
| 2202 90 99 | ---2% or more |
| 2203 00 | Beer made from malt :

- In containers holding 10 litres or less: |
| 2203 00 01 | -- In bottles |
| 2203 00 09 | -- Other |
| 2203 00 10 | - In containers holding more than 10 litres |
| 2205 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances : |
| 2205 10 | - In containers holding 2 litres or less: |

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

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

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

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

ANNEX II

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

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

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

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

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

| | | | | |
|------------|---|---|---|---|
| 3301 90 31 | ----Medicinal | 0 | 0 | 0 |
| 3302 | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: | | | |
| 3302 10 | -Of a kind used in the food or drink industries

--Of the type used in the drink industries:

---Preparations containing all flavouring agents characterizing a beverage : | | | |
| 3302 10 10 | ----Of an actual alcoholic strength by volume exceeding 0.5%

----Other: | 0 | 0 | 0 |
| 3302 10 21 | -----Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1.5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch | 0 | 0 | 0 |
| 3302 10 29 | -----Other | 0 | 0 | 0 |
| 3501 | Casein, caseinates and other casein derivatives; casein glues: | | | |
| 3501 10 | - Casein | 0 | 0 | 0 |
| 3501 90 | --Other: | | | |
| 3501 90 90 | -- Other | 0 | 0 | 0 |
| 3505 | Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches : | | | |
| 3505 10 | - Dextrins and other modified starches: | | | |
| 3505 10 10 | --Dextrins

--Other modified starches: | 0 | 0 | 0 |
| 3505 10 90 | ---Other | 0 | 0 | 0 |
| 3505 20 | -Glues | 0 | 0 | 0 |
| 3809 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: | | | |
| 3809 10 | -With a basis of amylaceous substances | 0 | 0 | 0 |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols | 0 | 0 | 0 |
| 3824 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: | | | |

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

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

PROTOCOL 4
Definition of the concept of originating products
and
methods of administrative co-operation
(referred to in article 29)

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TITLE I
GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Community or the Republic of Macedonia in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or the Republic of Macedonia;
- (h) "value of originating materials" means the value of such materials as defined in subparagraph (g) applied mutatis mutandis;
- (i) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonised System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;
- (l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

- (m) "territories" includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in the Community:
 - (a) products wholly obtained in the Community within the meaning of Article 5 of this Protocol;
 - (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 6 of this Protocol;
2. For the purpose of implementing this Agreement, the following products shall be considered as originating in the Republic of Macedonia:
 - (a) products wholly obtained in the Republic of Macedonia within the meaning of Article 5 of this Protocol;
 - (b) products obtained in the Republic of Macedonia incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Republic of Macedonia within the meaning of Article 6 of this Protocol.

ARTICLE 3

Bilateral cumulation in the European Community

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

ARTICLE 4

Bilateral cumulation in the Republic of Macedonia

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

ARTICLE 5

Wholly obtained products

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

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or the Republic of Macedonia by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

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

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

- (d) of which the master and officers are nationals of EC Member States or of the Republic of Macedonia; and
- (e) of which at least 75 per cent of the crew are nationals of EC Member States or of the Republic of Macedonia.

ARTICLE 6

Sufficiently worked or processed products

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

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

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

- (a) their total value does not exceed 10 per cent of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

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

ARTICLE 7

Insufficient working or processing operations

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

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;

- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;
 - (e) simple painting and polishing operations;
 - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
 - (g) operations to colour sugar or form sugar lumps;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
 - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds,
 - (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (o) a combination of two or more operations specified in subparagraphs (a) to (n);
 - (p) slaughter of animals.
2. All operations carried out either in the Community or in the Republic of Macedonia on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

ARTICLE 8

Unit of qualification

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

Accordingly, it follows that:

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

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

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

ARTICLE 9

Accessories, spare parts and tools

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

ARTICLE 10

Sets

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

ARTICLE 11

Neutral elements

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

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 12

Principle of territoriality

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

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

- (a) the returning goods are the same as those that were exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

ARTICLE 13

Direct transport

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

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

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

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

ARTICLE 14

Exhibitions

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

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

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

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

TITLE IV

DRAWBACK OR EXEMPTION

ARTICLE 15

Prohibition of drawback of, or exemption from, customs duties

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

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

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

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

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

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

- (a) a 5 per cent rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonised System, or such lower rate as is in force in the Republic of Macedonia;
- (b) a 10 per cent rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonised System, or such lower rate as is in force in the Republic of Macedonia.

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

TITLE V

PROOF OF ORIGIN

ARTICLE 16

General requirements

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

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

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

ARTICLE 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are hand-written, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or the Republic of Macedonia if the products concerned can be considered as products originating in the Community or in the Republic of Macedonia and fulfil the other requirements of this Protocol.
5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
 - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

"NACHTRÄGLICH AUSGESTELLT", "DELIVRE A POSTERIORI",

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

"ISSUED RETROSPECTIVELY", "UDSTEDT EFTERFØLGENDE",

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

"EMITIDO A POSTERIORI", "ANNETTU JÄLKIKÄTEEN",

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

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

ARTICLE 19

Issue of a duplicate movement certificate EUR.1

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

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

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

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

ARTICLE 20

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

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

ARTICLE 21

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:
 - (a) by an approved exporter within the meaning of Article 22, or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed Euro 6 000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community or in the Republic of Macedonia and fulfil the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is hand-written, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required

to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

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

ARTICLE 22

Approved exporter

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

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

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

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

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

ARTICLE 23

Validity of proof of origin

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

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

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

ARTICLE 24

Submission of proof of origin

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

ARTICLE 25

Importation by instalments

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

ARTICLE 26

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed Euro 500 in the case of small packages or Euro 1 200 in the case of products forming part of travellers' personal luggage.

ARTICLE 27

Supporting documents

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the Community or in the Republic of Macedonia and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in the Community or the Republic of Macedonia where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the Community or the Republic of Macedonia, issued or made out in the Community or the Republic of Macedonia, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the Community or the Republic of Macedonia in accordance with this Protocol.

ARTICLE 28

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3).
3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).
4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

ARTICLE 29

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

ARTICLE 30

Amounts expressed in Euro

1. For the application of the provisions of Article 21(1)(b) and Article 26(3) in cases where products are invoiced in a currency other than euro, amount in the national currency of the Republic of Macedonia equivalent to the amounts expressed in euro shall be fixed annually.
2. A consignment shall benefit from the provisions of Article 21(1)(b) or Article 26(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the Community or the Republic of Macedonia.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the European Commission by 15 October and shall apply from 1 January the following year. The European Commission shall notify the Republic of Macedonia of the relevant amount.
4. The Community or the Republic of Macedonia may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. The Republic of Macedonia may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Cooperation Council at the request of the Community or the Republic of Macedonia. When carrying out this review, the Cooperation Council shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 31

Mutual assistance

1. The customs authorities of the EC Member States and of the Republic of Macedonia shall provide each other, through the European Commission, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.
2. In order to ensure the proper application of this Protocol, the Community and the Republic of Macedonia shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or

the invoice declarations and the correctness of the information given in these documents.

ARTICLE 32

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community or the Republic of Macedonia and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

ARTICLE 33

Dispute settlement

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

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

ARTICLE 34

Penalties

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

ARTICLE 35

Free zones

1. The Community and the Republic of Macedonia shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or the Republic of Macedonia are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

CEUTA AND MELILLA

ARTICLE 36

Application of the Protocol

1. The term "Community" used in Article 2 does not cover Ceuta and Melilla.
2. Products originating in the Republic of Macedonia, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. The Republic of Macedonia shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.
3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 37.

ARTICLE 37

Special conditions

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

- (1) products originating in Ceuta and Melilla:
 - (a) products wholly obtained in Ceuta and Melilla;
 - (b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol; or that
 - (ii) those products are originating in the Republic of Macedonia or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 7(1).
- (2) products originating in the Republic of Macedonia:
 - (a) products wholly obtained in the Republic of Macedonia;
 - (b) products obtained in the Republic of Macedonia, in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol; or that
 - (ii) those products are originating in Ceuta and Melilla or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 7(1).

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

3. The exporter or his authorised representative shall enter "the Republic of Macedonia" and "Ceuta and Melilla" in Box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or on invoice declarations.

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

TITLE VIII

FINAL PROVISIONS

ARTICLE 38

Amendments to the Protocol

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

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

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

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or Chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or Chapter. For each entry in the first two columns a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a Chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the Chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

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

Example:

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

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

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

- 3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2, where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product and of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

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

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

Example:

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

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

Example:

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

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

Note 4:

- 4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term "natural fibres" includes horsehair of heading No 0503, silk of headings Nos 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings Nos 5101 to 5105, cotton fibres of headings Nos 5201 to 5203, and other vegetable fibres of headings Nos 5301 to 5305.
- 4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos 5501 to 5507.

Note 5:

- 5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)
- 5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,

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

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

Example:

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

Example:

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

Example:

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

Example:

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

- 5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.
- 5.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film", this tolerance is 30 % in respect of this strip.

Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

Note 7:

- 7.1. For the purposes of headings Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
 - (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation-process ⁽⁵⁾;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.

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

- 7.2. For the purposes of headings Nos 2710, 2711 and 2712, the "specific processes" are the following:
- (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation-process (⁶);
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (ij) isomerisation;
 - (k) in respect of heavy oils of heading No ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
 - (l) in respect of products of heading No 2710 only, deparaffining by a process other than filtering;
 - (m) in respect of heavy oils of heading No ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (n) in respect of fuel oils of heading No ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
 - (o) in respect of heavy oils other than gas oils and fuel oils of heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

⁶ See Additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

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

ANNEX II

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

| HS heading No | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-----------------------------|--|--|-----------|
| (1) | (2) | (3) | or
(4) |
| Chapter 1 | Live animals | All the animals of Chapter 1 used must be wholly obtained | |
| Chapter 2 | Meat and edible meat offal | Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained | |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all the materials of Chapter 3 used must be wholly obtained | |
| ex Chapter 4

0403 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:

Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which all the materials of Chapter 4 used must be wholly obtained

Manufacture in which:
- all the materials of Chapter 4 used must be wholly obtained;
- any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating;
- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| ex Chapter 5

ex 0502 | Products of animal origin, not elsewhere specified or included; except for:

Prepared pigs', hogs' or boars' bristles and hair | Manufacture in which all the materials of Chapter 5 used must be wholly obtained

Cleaning, disinfecting, sorting and straightening of bristles and hair | |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which:
- all the materials of Chapter 6 used must be wholly obtained;
- the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

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

| (1) | (2) | (3) | or (4) |
|---|---|---|--------|
| Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which:
- all the fruit and nuts used must be wholly obtained;
- the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product | |
| ex Chapter 9

0901

0902

ex 0910 | Coffee, tea, maté and spices; except for:

Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion

Tea, whether or not flavoured

Mixtures of spices | Manufacture in which all the materials of Chapter 9 used must be wholly obtained

Manufacture from materials of any heading

Manufacture from materials of any heading

Manufacture from materials of any heading | |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used must be wholly obtained | |
| ex Chapter 11

ex 1106 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for:

Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713 | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained

Drying and milling of leguminous vegetables of heading No 0708 | |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture in which all the materials of Chapter 12 used must be wholly obtained | |
| 1301

1302 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)

Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: | Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product | |

| (1) | (2) | (3) or (4) | |
|---------------|---|--|--|
| | <ul style="list-style-type: none"> - Mucilages and thickeners, modified, derived from vegetable products - Other | Manufacture from non-modified mucilages and thickeners | |
| | | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture in which all the materials of Chapter 14 used must be wholly obtained | |
| ex Chapter 15 | <p>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:</p> <p>1501 Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:</p> <ul style="list-style-type: none"> - Fats from bones or waste - Other <p>1502 Fats of bovine animals, sheep or goats, other than those of heading No 1503</p> <ul style="list-style-type: none"> - Fats from bones or waste - Other <p>1504 Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> - Solid fractions - Other <p>ex 1505 Refined lanolin</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506</p> <p>Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207</p> <p>Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506</p> <p>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</p> <p>Manufacture from materials of any heading including other materials of heading No 1504</p> <p>Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained</p> <p>Manufacture from crude wool grease of heading No 1505</p> | |

| (1) | (2) | (3) | or (4) |
|--------------|--|---|--------|
| 1506 | <p>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> - Solid fractions - Other | <p>Manufacture from materials of any heading including other materials of heading No 1506</p> <p>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</p> | |
| 1507 to 1515 | <p>Vegetable oils and their fractions:</p> <ul style="list-style-type: none"> - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from other materials of heading Nos 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used must be wholly obtained</p> | |
| 1516 | <p>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 2 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used | |
| 1517 | <p>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516</p> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used | |
| Chapter 16 | <p>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</p> | <p>Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained</p> | |

| (1) | (2) | (3) | or (4) |
|--|--|---|--------|
| <p>ex Chapter 17</p> <p>ex 1701</p> <p>1702</p> <p>ex 1703</p> <p>1704</p> | <p>Sugars and sugar confectionery; except for:</p> <p>Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter</p> <p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</p> <ul style="list-style-type: none"> - Chemically-pure maltose and fructose - Other sugars in solid form, containing added flavouring or colouring matter - Other <p>Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter</p> <p>Sugar confectionery (including white chocolate), not containing cocoa</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading including other materials of heading No 1702</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used must already be originating</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| Chapter 18 | Cocoa and cocoa preparations | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |

| (1) | (2) | (3) | or (4) |
|------|---|---|--------|
| 1901 | <p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Malt extract - Other | <p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product | |
| 1902 | <p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | <p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; - all the materials of Chapters 2 and 3 used must be wholly obtained | |
| 1903 | <p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p> | <p>Manufacture from materials of any heading except potato starch of heading No 1108</p> | |

| (1) | (2) | (3) | or (4) |
|---------------------|--|---|--------|
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included | Manufacture: <ul style="list-style-type: none"> - from materials not classified within heading No 1806; - in which all the cereals and flour (except durum wheat and its derivatives, and <i>Zea indurata</i> maize) used must be wholly obtained ⁽⁷⁾; - in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from materials of any heading except those of Chapter 11 | |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained | |
| ex 2001 | Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 2004 and ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |

⁷ The exception concerning "*Zea indurata*" maize is applicable until 31.12.2002.

| (1) | (2) | (3) | or (4) |
|---------------|---|--|--------|
| ex 2008 | <ul style="list-style-type: none"> - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | <p>Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 2101 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - all the chicory used must be wholly obtained | |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: | <p>Sauces and preparations therefor; mixed condiments and mixed seasonings</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used</p> | |

| (1) | (2) | (3) | or (4) |
|--|---|---|--------|
| <p>ex 2104</p> <p>2106</p> | <p>- Mustard flour and meal and prepared mustard</p> <p>Soups and broths and preparations therefor</p> <p>Food preparations not elsewhere specified or included</p> | <p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product | |
| <p>ex Chapter 22</p> <p>2202</p> <p>2207</p> | <p>Beverages, spirits and vinegar, except for:</p> <p>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength</p> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - all the grapes or any material derived from grapes used must be wholly obtained <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product; - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials not classified within headings Nos 2207 or 2208, - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume | |

| (1) | (2) | (3) | or (4) |
|--|--|--|--------|
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | Manufacture:
- from materials not classified within headings Nos 2207 or 2208,
- in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume | |
| ex Chapter 23

ex 2301

ex 2303

ex 2306

2309 | Residues and waste from the food industries; prepared animal fodder; except for:

Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption

Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight

Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil

Preparations of a kind used in animal feeding | Manufacture in which all the materials used are classified within a heading other than that of the product

Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained

Manufacture in which all the maize used must be wholly obtained

Manufacture in which all the olives used must be wholly obtained

Manufacture in which:
- all the cereals, sugar or molasses, meat or milk used must already be originating;
- all the materials of Chapter 3 used must be wholly obtained | |
| ex Chapter 24

2402 | Tobacco and manufactured tobacco substitutes; except for:

Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture in which all the materials of Chapter 24 used must be wholly obtained

Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating | |

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

| (1) | (2) | (3) | or (4) |
|--|---|--|--------|
| <p>ex Chapter 27</p> <p>ex 2707</p> <p>ex 2709</p> <p>2710</p> <p>2711</p> | <p>Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:</p> <p>Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels</p> <p>Crude oils obtained from bituminous minerals</p> <p>Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations</p> <p>Petroleum gases and other gaseous hydrocarbons</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Operations of refining and/or one or more specific process(es) ⁽⁸⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product</p> <p>Destructive distillation of bituminous materials</p> <p>Operations of refining and/or one or more specific process(es) ⁽⁹⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product</p> <p>Operations of refining and/or one or more specific process(es) ⁽¹⁰⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product</p> | |

⁸ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

⁹ For the special conditions relating to "specific processes" see Introductory Note 7.2.

¹⁰ For the special conditions relating to "specific processes" see Introductory Note 7.2.

| (1) | (2) | (3) | or (4) |
|------|--|---|--------|
| 2712 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es) ⁽¹¹⁾
or
Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product | |
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials | Operations of refining and/or one or more specific process(es) ⁽¹²⁾
or
Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product | |
| 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks | Operations of refining and/or one or more specific process(es) ⁽¹³⁾
or
Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product | |

¹¹ For the special conditions relating to "specific processes" see Introductory Note 7.2.

¹² For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

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

| (1) | (2) | (3) | or (4) |
|---------------|---|---|--|
| 2715 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | Operations of refining and/or one or more specific process(es) ⁽¹⁴⁾

or

Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2805 | "Mischmetall" | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2833 | Aluminium sulphate | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 2840 | Sodium perborate | Manufacture from disodium tetraborate pentahydrate | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels | Operations of refining and/or one or more specific process(es) ⁽¹⁵⁾

or | |

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

| (1) | (2) | (3) | or (4) |
|---------|---|--|---|
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product</p> <p>Operations of refining and/or one or more specific process(es) ⁽¹⁶⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50 % of the ex-works price of the product</p> | |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol | Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2932 | <p>- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> | <p>Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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

¹⁶ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

| (1) | (2) | (3) or (4) | |
|---------------------------|---|--|--|
| 2934 | Nucleic acids and their salts; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 30

3002 | <p>Pharmaceutical products; except for:</p> <p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> - Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale - Other <ul style="list-style-type: none"> -- Human blood -- Animal blood prepared for therapeutic or prophylactic uses -- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> | |

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

| (1) | (2) | (3) | or (4) |
|---|---|--|---|
| ex 3105 | <p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| <p>ex Chapter 32</p> <p>ex 3201</p> <p>3205</p> | <p>Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:</p> <p>Tannins and their salts, ethers, esters and other derivatives</p> <p>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ⁽¹⁷⁾</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from tanning extracts of vegetable origin</p> <p>Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| ex Chapter 33 | <p>Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |

¹⁷ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided they are not classified in another heading in Chapter 32.

| (1) | (2) | (3) | or (4) |
|--|---|--|---|
| 3301 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | Manufacture from materials of any heading, including materials of a different "group" ⁽¹⁸⁾ in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 34

ex 3403

3404 | <p>Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:</p> <p>Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals</p> <p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Operations of refining and/or one or more specific process(es) ⁽¹⁹⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> - hydrogenated oils having the character of waxes of heading No 1516; | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |

¹⁸ A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

¹⁹ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

| (1) | (2) | (3) | or (4) |
|---------------|--|--|---|
| 3701 | <p>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</p> <ul style="list-style-type: none"> - Instant print film for colour photography, in packs - Other | <p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| 3702 | Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed | Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3704 | Photographic plates, film paper, paperboard and textiles, exposed but not developed | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3801 | <ul style="list-style-type: none"> - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |

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

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

| (1) | (2) | (3) | or (4) |
|------|---|---|---|
| 3824 | <ul style="list-style-type: none"> - Industrial monocarboxylic fatty acids, acid oils from refining
 - Industrial fatty alcohols
 Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:
 - The following of this heading: <ul style="list-style-type: none"> -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water insoluble salts and their esters -- Sorbitol other than that of heading No 2905 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of any heading including other materials of heading No 3823</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |

| (1) | (2) | (3) | or (4) |
|--------------|---|--|---|
| | <ul style="list-style-type: none"> -- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing - Other | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> | |
| 3901 to 3915 | <p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:</p> <ul style="list-style-type: none"> - Addition homopolymerization products in which a single monomer contributes more than 99 % by weight to the total polymer content - Other | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽²⁰⁾ <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽²¹⁾</p> | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

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

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

| (1) | (2) | (3) | or (4) |
|--------------|---|---|---|
| ex 3907 | <ul style="list-style-type: none"> - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product ⁽²²⁾</p> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> | |
| 3912 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product | |
| 3916 to 3921 | <p>Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: <ul style="list-style-type: none"> -- Addition homopolymerization products in which a single monomer contributes more than 99 % by weight to the total polymer content | <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽²³⁾ | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

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

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

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

²⁴ In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

²⁵ The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 %.

| (1) | (2) | (3) | or (4) |
|--|--|--|--------|
| 4012

ex 4017 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:

- Retreaded pneumatic, solid or cushion tyres, of rubber

- Other

Articles of hard rubber | Retreading of used tyres

Manufacture from materials of any heading, except those of heading No 4011 or 4012

Manufacture from hard rubber | |
| ex Chapter 41

ex 4102

4104 to 4107

4109 | Raw hides and skins (other than furskins) and leather; except for:

Raw skins of sheep or lambs, without wool on

Leather, without hair or wool, other than leather of heading Nos 4108 or 4109

Patent leather and patent laminated leather; metallised leather | Manufacture in which all the materials used are classified within a heading other than that of the product

Removal of wool from sheep or lamb skins, with wool on

Retanning of pre-tanned leather
or
Manufacture in which all the materials used are classified within a heading other than that of the product

Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product | |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 43

ex 4302 | Furskins and artificial fur; manufactures thereof; except for:

Tanned or dressed furskins, assembled:

- Plates, crosses and similar forms

- Other | Manufacture in which all the materials used are classified within a heading other than that of the product

Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins

Manufacture from non-assembled, tanned or dressed furskins | |

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

| (1) | (2) | (3) | or (4) |
|--|--|---|--------|
| ex Chapter 45

4503 | Cork and articles of cork; except for:

Articles of natural cork | Manufacture in which all the materials used are classified within a heading other than that of the product

Manufacture from cork of heading No 4501 | |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 48

ex 4811

4816

4817

ex 4818

ex 4819 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:

Paper and paperboard, ruled, lined or squared only

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

Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery

Toilet paper

Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres | Manufacture in which all the materials used are classified within a heading other than that of the product

Manufacture from paper-making materials of Chapter 47

Manufacture from paper-making materials of Chapter 47

Manufacture in which:

- all the materials used are classified within a heading other than that of the product;

- the value of all the materials used does not exceed 50 % of the ex-works price of the product

Manufacture from paper-making materials of Chapter 47

Manufacture in which:

- all the materials used are classified within a heading other than that of the product;

- the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

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

- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard

- Other | Manufacture in which:

- all the materials used are classified within a heading other than that of the product;

- the value of all the materials used does not exceed 50 % of the ex-works price of the product

Manufacture from materials not classified in heading No 4909 or 4911 | |
| ex Chapter 50 | Silk; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste | |

| (1) | (2) | (3) | or (4) |
|--|--|--|--------|
| <p>ex Chapter 52</p> <p>5204 to 5207</p> <p>5208 to 5212</p> | <p>Cotton; except for:</p> <p>Yarn and thread of cotton</p> <p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from ⁽³²⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from single yarn ⁽³³⁾</p> <p>Manufacture from ⁽³⁴⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> | |

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

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

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

| (1) | (2) | (3) | or (4) |
|--|--|--|--------|
| <p>ex Chapter 53</p> <p>5306 to 5308</p> <p>5309 to 5311</p> | <p>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:</p> <p>Yarn of other vegetable textile fibres; paper yarn</p> <p>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from ⁽³⁵⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from single yarn ⁽³⁶⁾</p> <p>Manufacture from ⁽³⁷⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> | |

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

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

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

| (1) | (2) | (3) | or (4) |
|--|--|--|--------|
| | | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product | |
| 5501 to 5507

5508 to 5511

5512 to 5516 | Man-made staple fibres

Yarn and sewing thread of man-made staple fibres

Woven fabrics of man-made staple fibres:

- Incorporating rubber thread

- Other | Manufacture from chemical materials or textile pulp

Manufacture from ⁽⁴¹⁾ :

- raw silk or silk waste carded or combed or otherwise prepared for spinning,

- natural fibres not carded or combed or otherwise prepared for spinning,

- chemical materials or textile pulp, or

- paper-making materials

Manufacture from single yarn ⁽⁴²⁾

Manufacture from ⁽⁴³⁾ :

- coir yarn,

- natural fibres,

- man-made staple fibres not carded or combed or otherwise prepared for spinning,

- chemical materials or textile pulp, or

- paper

or | |

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

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

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

| (1) | (2) | (3) | or (4) |
|------|---|--|--------|
| 5604 | <p>- Other</p> <p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <p>- Rubber thread and cord, textile covered</p> <p>- Other</p> | <p>Manufacture from ⁽⁴⁶⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres made from casein, or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from ⁽⁴⁷⁾:</p> <p>- natural fibres not carded or combed or otherwise processed for spinning,</p> <p>- chemical materials or textile pulp, or</p> <p>- paper-making materials</p> | |
| 5605 | <p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p> | <p>Manufacture from ⁽⁴⁸⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres not carded or combed or otherwise processed for spinning,</p> <p>- chemical materials or textile pulp, or</p> <p>- paper-making materials</p> | |

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

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

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

| (1) | (2) | (3) | or (4) |
|--|--|--|--------|
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture in which:
- all the materials used are classified within a heading other than that of the product;
- the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 5901

5902

5903

5904

5905 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations

Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:
- Containing not more than 90 % by weight of textile materials
- Other

Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902

Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape

Textile wall coverings: | Manufacture from yarn

Manufacture from yarn

Manufacture from chemical materials or textile pulp

Manufacture from yarn
or
Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

Manufacture from yarn ⁽⁵⁵⁾ | |

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

| (1) | (2) | (3) | or (4) |
|------|--|---|--------|
| 5906 | <ul style="list-style-type: none"> - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other <p>Rubberized textile fabrics, other than those of heading No 5902:</p> <ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials - Other | <p>Manufacture from yarn</p> <p>Manufacture from ⁽⁵⁶⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp, <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> <p>Manufacture from ⁽⁵⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> | |

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

⁵⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| (1) | (2) | (3) | or (4) |
|--------------|---|---|--------|
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Manufacture from yarn | |
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:

- Incandescent gas mantles, impregnated

- Other | or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

Manufacture from tubular knitted gas mantle fabric

Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use:

- Polishing discs or rings other than of felt of heading No 5911

- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911 | Manufacture from yarn or waste fabrics or rags of heading No 6310

Manufacture from ⁽⁵⁸⁾ :

- coir yarn,

- the following materials:

-- yarn of polytetrafluoroethylene ⁽⁵⁹⁾ ,

-- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,

-- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, | |

⁵⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

| (1) | (2) | (3) | or (4) |
|------------|---|---|--------|
| | - Other | <ul style="list-style-type: none"> -- monofil of polytetrafluoroethylene (⁶⁰), -- yarn of synthetic textile fibres of poly-<i>p</i>-phenylene terephthalamide, -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (⁶¹) -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp <p>Manufacture from (⁶²):</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| Chapter 60 | Knitted or crocheted fabrics | <p>Manufacture from (⁶³):</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: | | |

⁵⁹ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁶⁰ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁶¹ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁶² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| (1) | (2) | (3) | or (4) |
|--|---|---|--------|
| | <p>- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form</p> <p>- Other</p> | <p>Manufacture from yarn ⁽⁶⁴⁾⁽⁶⁵⁾</p> <p>Manufacture from ⁽⁶⁶⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p> | |
| <p>ex Chapter 62</p> <p>ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211</p> <p>ex 6210 and ex 6216</p> <p>6213 and 6214</p> | <p>Articles of apparel and clothing accessories, not knitted or crocheted; except for:</p> <p>Women's, girls' and babies' clothing and clothing accessories for babies, embroidered</p> <p>Fire-resistant equipment of fabric covered with foil of aluminized polyester</p> <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> | <p>Manufacture from yarn ⁽⁶⁷⁾⁽⁶⁸⁾</p> <p>Manufacture from yarn ⁽⁶⁹⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷⁰⁾</p> <p>Manufacture from yarn ⁽⁷¹⁾</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷²⁾</p> | |

⁶⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁵ See Introductory Note 6.

⁶⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁸ See Introductory Note 6.

⁶⁹ See Introductory Note 6.

⁷⁰ See Introductory Note 6.

⁷¹ See Introductory Note 6.

⁷² See Introductory Note 6.

| (1) | (2) | (3) | or (4) |
|---|---|--|--------|
| | <ul style="list-style-type: none"> - Fire-resistant equipment of fabric covered with foil of aluminized polyester
 - Interlinings for collars and cuffs, cut out
 - Other | <p>Manufacture from yarn ⁽⁸⁰⁾</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁸¹⁾</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture from yarn ⁽⁸²⁾</p> | |
| <p>ex Chapter 63</p>
<p>6301 to 6304</p> | <p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> - Of felt, of nonwovens
 - Other:
 -- Embroidered | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from ⁽⁸³⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>Manufacture from unbleached single yarn ⁽⁸⁴⁾⁽⁸⁵⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> | |

⁸⁰ See Introductory Note 6.

⁸¹ See Introductory Note 6.

⁸² See Introductory Note 6.

⁸³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸⁴ See Introductory Note 6.

| (1) | (2) | (3) | or (4) |
|---------------|--|---|--------|
| 6305 | <p>-- Other</p> <p>Sacks and bags, of a kind used for the packing of goods</p> | <p>Manufacture from unbleached single yarn ⁽⁸⁶⁾⁽⁸⁷⁾</p> <p>Manufacture from ⁽⁸⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| 6306 | <p>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:</p> <ul style="list-style-type: none"> - Of nonwovens - Other | <p>Manufacture from ⁽⁸⁹⁾⁽⁹⁰⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>Manufacture from unbleached single yarn ⁽⁹¹⁾⁽⁹²⁾</p> | |
| 6307 | <p>Other made-up articles, including dress patterns</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | |
| 6308 | <p>Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale</p> | <p>Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set</p> | |
| ex Chapter 64 | <p>Footwear, gaiters and the like; except for:</p> | <p>Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406</p> | |

⁸⁵ For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁸⁶ See Introductory Note 6.

⁸⁷ For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁸⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁹⁰ See Introductory Note 6.

⁹¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁹² See Introductory Note 6.

| (1) | (2) | (3) | or (4) |
|---------------|--|--|--------|
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 65 | Headgear and parts thereof, except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 6503 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed | Manufacture from yarn or textile fibres ⁽⁹³⁾ | |
| 6505 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres ⁽⁹⁴⁾ | |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate | |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading | |

⁹³ See Introductory Note 6.

⁹⁴ See Introductory Note 6.

| (1) | (2) | (3) | or (4) |
|---|--|---|--------|
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) | |
| Chapter 69 | Ceramic products | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 70

ex 7003, ex 7004 and ex 7005

7006

7007

7008

7009

7010 | Glass and glassware; except for:

Glass with a non-reflecting layer

Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:

- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽⁹⁵⁾

- Other

Safety glass, consisting of toughened (tempered) or laminated glass

Multiple-walled insulating units of glass

Glass mirrors, whether or not framed, including rear-view mirrors

Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture in which all the materials used are classified within a heading other than that of the product

Manufacture from materials of heading No 7001

Manufacture from non-coated glass-plate substrate of heading No 7006

Manufacture from materials of heading No 7001

Manufacture from materials of heading No 7001

Manufacture from materials of heading No 7001

Manufacture in which all the materials used are classified within a heading other than that of the product

or

Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product | |

⁹⁵ SEMII – Semiconductor Equipment and Materials Institute Incorporated.

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

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

| (1) | (2) | (3) | or (4) |
|---------------------------------------|--|---|--------|
| 7405 | Master alloys of copper | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 75

7501 to 7503 | Nickel and articles thereof; except for:

Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap | Manufacture in which:

- all the materials used are classified within a heading other than that of the product;

- the value of all the materials used does not exceed 50 % of the ex-works price of the product

Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 76

7601

7602 | Aluminium and articles thereof; except for:

Unwrought aluminium

Aluminium waste or scrap | Manufacture in which:

- all the materials used are classified within a heading other than that of the product;

- the value of all the materials used does not exceed 50 % of the ex-works price of the product

Manufacture in which:

- all the materials used are classified within a heading other than that of the product; and

- the value of all the materials used does not exceed 50 % of the ex-works price of the product

or

Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium

Manufacture in which all the materials used are classified within a heading other than that of the product | |

| (1) | (2) | (3) | or (4) |
|---------------|--|---|--------|
| 7901 | Unwrought zinc | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used | |
| 7902 | Zinc waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 80 | Tin and articles thereof; except for: | Manufacture in which: | |
| 8001 | Unwrought tin | <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 8002 and 8007 | Tin waste and scrap; other articles of tin | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| Chapter 81 | <p>Other base metals; cermets; articles thereof:</p> <ul style="list-style-type: none"> - Other base metals, wrought; articles thereof - Other | <p>Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> | |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| (1) | (2) | (3) | or (4) |
|---------------|---|---|--------|
| 8206 | Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale | Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set | |
| 8207 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | Manufacture in which:

- all the materials used are classified within a heading other than that of the product;

- the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | Manufacture in which:

- all the materials used are classified within a heading other than that of the product;

- the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used | |
| 8214 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used | |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used | |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| (1) | (2) | (3) | or (4) |
|------------------|--|--|--|
| ex 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product | |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product | |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture in which:
- all the materials used are classified within a heading other than that of the product;
- the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8401 | Nuclear fuel elements | Manufacture in which all the materials used are classified within a heading other than that of the product ⁽⁹⁶⁾ | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8402 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers | Manufacture in which:
- all the materials used are classified within a heading other than that of the product;
- the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8403 and ex 8404 | Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers | Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8406 | Steam turbines and other vapour turbines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

⁹⁶ This rule shall apply until 31.12.2005.

| (1) | (2) | (3) | or (4) |
|---------|--|---|--|
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8409 | Parts suitable for use solely or principally with the engines of heading No 8407 or 8408 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8411 | Turbo-jets, turbo-propellers and other gas turbines | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8412 | Other engines and motors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 8413 | Rotary positive displacement pumps | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8414 | Industrial fans, blowers and the like | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8415 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| (1) | (2) | (3) | or (4) |
|---------|--|---|--|
| 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415 | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8419 | Machines for wood, paper pulp and paperboard industries | Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8423 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| (1) | (2) | (3) | or (4) |
|--------------|--|---|--|
| 8425 to 8428 | Lifting, handling, loading or unloading machinery | Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: <ul style="list-style-type: none"> - Road rollers - Other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8430 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers | Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8431 | Parts suitable for use solely or principally with road rollers | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

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

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

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

| (1) | (2) | (3) | or (4) |
|------|--|--|---|
| 8519 | <p>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| 8520 | <p>Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| 8521 | <p>Video recording or reproducing apparatus, whether or not incorporating a video tuner</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| 8522 | <p>Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | |
| 8523 | <p>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | |
| 8524 | <p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> - Matrices and masters for the production of records | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | |

| (1) | (2) | (3) | or (4) |
|------|--|---|---|
| 8525 | <p>- Other</p> <p>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8526 | <p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8527 | <p>Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8528 | <p>Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

| (1) | (2) | (3) | or (4) |
|---------------|---|--|---|
| 8529 | <p>Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:</p> <ul style="list-style-type: none"> - Suitable for use solely or principally with video recording or reproducing apparatus - Other | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8535 and 8536 | <p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| 8537 | <p>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| ex 8541 | <p>Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips</p> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

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

| (1) | (2) | (3) | or (4) |
|--|---|---|---|
| <p>ex Chapter 86</p> <p>8608</p> | <p>Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds; except for:</p> <p>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| <p>ex Chapter 87</p> <p>8709</p> <p>8710</p> <p>8711</p> | <p>Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:</p> <p>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles</p> <p>Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles</p> <p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> - With reciprocating internal combustion piston engine of a cylinder capacity: | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |

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

| (1) | (2) | (3) | or (4) |
|--|---|--|--|
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex Chapter 88

ex 8804

8805 | Aircraft, spacecraft, and parts thereof; except for:

Rotochutes

Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles | Manufacture in which all the materials used are classified within a heading other than that of the product

Manufacture from materials of any heading including other materials of heading No 8804

Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| Chapter 89 | Ships, boats and floating structures | Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 90

9001

9002 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:

Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked

Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) | or (4) |
|--|--|---|--|
| 9004

ex 9005

ex 9006

9007 | Spectacles, goggles and the like, corrective, protective or other

Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor

Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs

Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

Manufacture in which:
- all the materials used are classified within a heading other than that of the product;
- the value of all the materials used does not exceed 40 % of the ex-works price of the product;
- the value of all the non-originating materials used does not exceed the value of the originating materials used

Manufacture in which:
- all the materials used are classified within a heading other than that of the product;
- the value of all the materials used does not exceed 40 % of the ex-works price of the product;
- the value of all the non-originating materials used does not exceed the value of the originating materials used

Manufacture in which:
- all the materials used are classified within a heading other than that of the product;
- the value of all the materials used does not exceed 40 % of the ex-works price of the product;
- the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) | or (4) |
|---------|--|---|--|
| 9011 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 9014 | Other navigational instruments and appliances | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9016 | Balances of a sensitivity of 5 cg or better, with or without weights | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: <ul style="list-style-type: none"> - Dentists' chairs incorporating dental appliances or dentists' spittoons | Manufacture from materials of any heading, including other materials of heading No 9018 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1) | (2) | (3) | or (4) |
|------|---|---|---|
| 9019 | <p>- Other</p> <p>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</p> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 9020 | <p>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</p> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 9024 | <p>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | |
| 9025 | <p>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | |
| 9026 | <p>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | |

| (1) | (2) | (3) | or (4) |
|------|--|--|--|
| 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor:

- Parts and accessories

- Other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture:

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;

- where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| (1) | (2) | (3) or (4) | |
|---------------|--|---|--|
| 9032 | Automatic regulating or controlling instruments and apparatus | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9033 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9105 | Other clocks | Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9109 | Clock movements, complete and assembled | Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) | or (4) |
|---------------|--|---|--|
| 9111 | Watch cases and parts thereof | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9112 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1) | (2) | (3) | or (4) |
|--|--|--|---|
| <p>ex 9401 and ex 9403</p> <p>9405</p> <p>9406</p> | <p>Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m² or less</p> <p>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included</p> <p>Prefabricated buildings</p> | <p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:</p> <ul style="list-style-type: none"> - its value does not exceed 25 % of the ex-works price of the product; - all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| <p>ex Chapter 95</p> <p>9503</p> <p>ex 9506</p> | <p>Toys, games and sports requisites; parts and accessories thereof; except for:</p> <p>Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds</p> <p>Golf clubs and parts thereof</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used</p> | |

| (1) | (2) | (3) | or (4) |
|--|---|--|--------|
| <p>ex Chapter 96</p> <p>ex 9601 and ex 9602</p> <p>ex 9603</p> <p>9605</p> <p>9606</p> <p>9608</p> <p>9612</p> | <p>Miscellaneous manufactured articles; except for:</p> <p>Articles of animal, vegetable or mineral carving materials</p> <p>Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops</p> <p>Travel sets for personal toilet, sewing or shoe or clothes cleaning</p> <p>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks</p> <p>Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609</p> <p>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from "worked" carving materials of the same heading</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

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

ANNEX III

MOVEMENT CERTIFICATE EUR.1 AND

APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighting not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

| | | |
|---|---|---|
| 1. Exporter <i>(name, full address, country)</i> | EUR.1 No. A 000.000 | |
| | See notes overleaf before completing this form | |
| | 2. Certificate used in preferential trade between

.....

and

.....

<i>(insert appropriate countries, group of countries or territories)</i> | |
| 3. Consignee <i>(name, full address, country) (Optional)</i> | 4. Country, group of countries or territory in which the products are considered as originating | 5. Country, group of countries or territory of destination |
| 6. Transport details <i>(Optional)</i> | 7. Remarks | |
| 8. Item number; Marks and numbers; Number and kind of packages ⁽⁹⁷⁾; Description of goods | 9. Gross mass (kg) or other measure (litres, m³, etc.) | 10. Invoices

<i>(Optional)</i> |

⁽⁹⁷⁾ If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

| | |
|--|---|
| <p><i>(Place and date)</i></p> <p style="text-align: right;">Stamp</p> <hr style="border-top: 1px dashed black;"/> <p style="text-align: center;"><i>(Signature)</i></p> | <p><i>(Place and date)</i></p> <p style="text-align: right;">Stamp</p> <hr style="border-top: 1px dashed black;"/> <p style="text-align: center;"><i>(Signature)</i></p> <hr style="border-top: 1px solid black;"/> <p>(*) Insert X in the appropriate box.</p> |
|--|---|

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

| | | | |
|---|--|---|--|
| 1. Exporter <i>(name, full address, country)</i> | EUR.1 No. A 000.000 | | |
| | See notes overleaf before completing this form | | |
| 3. Consignee <i>(name, full address, country) (Optional)</i> | 2. Certificate used in preferential trade between | | |
| | <p>.....</p> <p style="text-align: center;">and</p> <p>.....</p> <p>(insert appropriate countries, group of countries or territories)</p> | | |
| | 4. Country, group of countries or territory in which the products are considered as originating | 5. Country, group of countries or territory of destination | |
| 6. Transport details <i>(Optional)</i> | 7. Remarks | | |
| 8. Item number; Marks and numbers; Number and kind of packages ⁽⁹⁹⁾; Description of goods | 9. Gross mass (kg) or other measure (litres, m³, etc.) | 10. Invoices <i>(Optional)</i> | |

⁽⁹⁹⁾ If goods are not packed, indicate number of articles or state "In bulk" as appropriate.

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

.....

.....

SUBMIT the following supporting documents ⁽¹⁾:

.....

.....

.....

.....

.....

.....

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

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

REQUEST the issue of the attached certificate for these goods.

.....
.....

(place and date)

.....
.....

(signature)

ANNEX IV

Invoice declaration

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

French Version

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

Spanish Version

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

Danish Version

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

German Version

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

English Version

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

Italian Version

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

Dutch Version

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

Portuguese Version

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

Finnish Version

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

Swedish Version

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

Greek Version

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

.....³
(Place and date)

.....⁴
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

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

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

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

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

PROTOCOL 5
On Mutual Administrative Assistance
in Custom Matters

Article 1
Definitions

For the purposes of this Protocol:

- (a) "customs legislation" shall mean any legal or regulatory provisions applicable in the territories of the European Community and Republic of Macedonia, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (b) "applicant authority" shall mean a competent administrative authority which has been designated by a Contracting Party for this purpose and which makes a request for assistance on the basis of this Protocol;
- (c) "requested authority" shall mean a competent administrative authority which has been designated by a Contracting Party for this purpose and which receives a request for assistance on the basis of this Protocol;
- (d) "personal data" shall mean all information relating to an identified or identifiable individual;
- (e) "operation in breach of customs legislation" shall mean any violation or attempted violation of customs legislation.

Article 2
Scope

- 1. The Contracting Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
- 2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
- 3. Assistance to recover duties, taxes or fines is not covered by this Protocol.

Article 3
Assistance on request

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.
2. At the request of the applicant authority, the requested authority shall inform it:
 - (a) whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Contracting Party, specifying, where appropriate, the customs procedure applied to the goods;
 - (b) whether goods imported into the territory of one of the Contracting Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:
 - (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
 - (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
 - (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation;
 - (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

Article 4
Spontaneous assistance

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

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

- new means or methods employed in carrying out operations in breach of customs legislation;
- goods known to be subject to operations in breach of customs legislation;
- natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

Article 5
Delivery, Notification

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

- to deliver any documents or
- to notify any decisions,

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

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

Article 6
Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the applicant authority;
 - (b) the measure requested;
 - (c) the object of and the reason for the request;
 - (d) the legal or regulatory provisions and other legal elements involved;

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

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

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.
4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

Article 7 *Execution of requests*

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Contracting Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Contracting Party.
3. Duly authorised officials of a Contracting Party may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.
4. Duly authorised officials of a Contracting Party may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

Article 8 *Form in which information is to be communicated*

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.
2. This information may be in computerised form.

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

Article 9
Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party is of the opinion that assistance under this Protocol would:
 - (a) be likely to prejudice the sovereignty of Republic of Macedonia or that of a Member State which has been requested to provide assistance under this Protocol; or
 - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or
 - (c) violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefor must be communicated to the applicant authority without delay.

Article 10
Information exchange and confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Contracting Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Contracting Party that received it and the corresponding provisions applying to the Community authorities.
2. Personal data may be exchanged only where the Contracting Party which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Contracting Party that may supply them. To that end, contracting parties shall communicate to each

other information on their applicable rules, including, where appropriate, legal provisions in force in the Member States of the Community.

3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.
4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Contracting Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

Article 11 *Experts and witnesses*

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

Article 12 *Assistance expenses*

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

Article 13 *Implementation*

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of Republic of Macedonia and on the other hand to the competent services of the Commission of the European Communities and the customs authorities of the Member States as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into

consideration the rules in force in particular in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.

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

Article 14
Other agreements

1. Taking into account the respective competencies of the European Community and the Member States, the provisions of this Protocol shall:
 - not affect the obligations of the Contracting Parties under any other international agreement or convention;
 - be deemed complementary to agreements on mutual assistance which have been or may be concluded between individual Member States and Republic of Macedonia ; and shall
 - not affect the Community provisions governing the communication between the competent services of the Commission of the European Communities and the customs authorities of the Member States of any information obtained under this Protocol which could be of interest to the Community.
2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been or may be concluded between individual Member States and Republic of Macedonia insofar as the provisions of the latter are incompatible with those of this Protocol.
3. In respect of questions relating to the applicability of this Protocol, the Contracting Parties shall consult each other to resolve the matter in the framework of the Cooperation Council set up by the Cooperation Agreement signed on 29 April 1997 by way of Exchange of Letters.