



Treaty Series

*Treaties and international agreements
registered
or filed and recorded
with the Secretariat of the United Nations*

VOLUME 1250

Recueil des Traités

*Traités et accords internationaux
enregistrés
ou classés et inscrits au répertoire
au Secrétariat de l'Organisation des Nations Unies*

United Nations • Nations Unies
New York, 1991

*Treaties and international agreements
registered or filed and recorded
with the Secretariat of the United Nations*

VOLUME 1250

1981

1. No. 20403

TABLE OF CONTENTS

1

*Treaties and international agreements
registered on 25 September 1981*

	<i>Page</i>
No. 20403. Sweden, Austria, Finland, Iceland, Norway, Portugal, Spain and Switzerland:	
Agreement between the European Free Trade Association countries and Spain relating to trade (with annexes and record of understandings). Concluded at Madrid on 26 June 1979	
Agreement between the European Free Trade Association countries, Spain and Liechtenstein on the validity for Liechtenstein of the above-mentioned Agreement relating to trade. Concluded at Madrid on 26 June 1979	
Amendments to the annexes to the above-mentioned Agreement of 26 June 1979 relating to trade	2

(Only the English authentic texts registered under No. 20403 are published herein. The French translations of the said texts appear in volume 1251.)

***Traités et accords internationaux
enregistrés ou classés et inscrits au répertoire
au Secrétariat de l'Organisation des Nations Unies***

VOLUME 1250

1981

I. N° 20403

TABLE DES MATIÈRES

I

*Traités et accords internationaux
enregistrés le 25 septembre 1981*

Pages

**N° 20403. Suède, Autriche, Espagne, Finlande, Islande, Norvège, Portugal
et Suisse :**

Accord entre les pays de l'Association européenne de libre-échange et l'Espagne relatif au commerce (avec annexes et procès-verbal d'interprétations).
Conclu à Madrid le 26 juin 1979

Accord entre les pays de l'Association européenne de libre-échange, l'Espagne et le Liechtenstein concernant l'application au Liechtenstein de l'Accord susmentionné relatif au commerce. Conclu à Madrid le 26 juin 1979

Amendements aux annexes à l'Accord susmentionné du 26 juin 1979 relatif au commerce 3

(On trouvera les textes authentiques anglais enregistrés sous le n° 20403 dans le présent volume. Les traductions en français desdits textes sont publiées dans le volume 1251.)

NOTE BY THE SECRETARIAT

Under Article 102 of the Charter of the United Nations every treaty and every international agreement entered into by any Member of the United Nations after the coming into force of the Charter shall, as soon as possible, be registered with the Secretariat and published by it. Furthermore, no party to a treaty or international agreement subject to registration which has not been registered may invoke that treaty or agreement before any organ of the United Nations. The General Assembly, by resolution 97 (I), established regulations to give effect to Article 102 of the Charter (see text of the regulations, vol. 859, p. VIII).

The terms "treaty" and "international agreement" have not been defined either in the Charter or in the regulations, and the Secretariat follows the principle that it acts in accordance with the position of the Member State submitting an instrument for registration that so far as that party is concerned the instrument is a treaty or an international agreement within the meaning of Article 102. Registration of an instrument submitted by a Member State, therefore, does not imply a judgement by the Secretariat on the nature of the instrument, the status of a party or any similar question. It is the understanding of the Secretariat that its action does not confer on the instrument the status of a treaty or an international agreement if it does not already have that status and does not confer on a party a status which it would not otherwise have.

*
* *

Unless otherwise indicated, the translations of the original texts of treaties, etc., published in this *Series* have been made by the Secretariat of the United Nations.

NOTE DU SECRÉTARIAT

Aux termes de l'Article 102 de la Charte des Nations Unies, tout traité ou accord international conclu par un Membre des Nations Unies après l'entrée en vigueur de la Charte sera, le plus tôt possible, enregistré au Secrétariat et publié par lui. De plus, aucune partie à un traité ou accord international qui aurait dû être enregistré mais ne l'a pas été ne pourra invoquer ledit traité ou accord devant un organe des Nations Unies. Par sa résolution 97 (I), l'Assemblée générale a adopté un règlement destiné à mettre en application l'Article 102 de la Charte (voir texte du règlement, vol. 859, p. IX).

Le terme «traité» et l'expression «accord international» n'ont été définis ni dans la Charte ni dans le règlement, et le Secrétariat a pris comme principe de s'en tenir à la position adoptée à cet égard par l'Etat Membre qui a présenté l'instrument à l'enregistrement, à savoir que pour autant qu'il s'agit de cet Etat comme partie contractante l'instrument constitue un traité ou un accord international au sens de l'Article 102. Il s'ensuit que l'enregistrement d'un instrument présenté par un Etat Membre n'implique, de la part du Secrétariat, aucun jugement sur la nature de l'instrument, le statut d'une partie ou toute autre question similaire. Le Secrétariat considère donc que les actes qu'il pourrait être amené à accomplir ne confèrent pas à un instrument la qualité de «traité» ou d'«accord international» si cet instrument n'a pas déjà cette qualité, et qu'ils ne confèrent pas à une partie un statut que, par ailleurs, elle ne posséderait pas.

*
* *

Sauf indication contraire, les traductions des textes originaux des traités, etc., publiés dans ce *Recueil* ont été établies par le Secrétariat de l'Organisation des Nations Unies.

I

Treaties and international agreements

registered

on 25 September 1981

No. 20403

Traités et accords internationaux

enregistrés

le 25 septembre 1981

N° 20403

No. 20403

**SWEDEN, AUSTRIA, FINLAND, ICELAND,
NORWAY, PORTUGAL, SPAIN
and SWITZERLAND**

Agreement between the European Free Trade Association countries and Spain relating to trade (with annexes and record of understandings). Concluded at Madrid on 26 June 1979

Agreement between the European Free Trade Association countries, Spain and Liechtenstein on the validity for Liechtenstein of the above-mentioned Agreement relating to trade. Concluded at Madrid on 26 June 1979

Amendments to the annexes to the above-mentioned Agreement of 26 June 1979 relating to trade

Authentic texts: English.

Agreements and certified statements were registered by Sweden on 25 September 1981.

(Only the English authentic texts registered under No. 20403 are published herein. The French translations of the said texts appear in volume 1251.)

N° 20403

**SUÈDE, AUTRICHE, ESPAGNE, FINLANDE,
ISLANDE, NORVÈGE, PORTUGAL
et SUISSE**

Accord entre les pays de l'Association européenne de libre-échange et l'Espagne relatif au commerce (avec annexes et procès-verbal d'interprétations). Conclu à Madrid le 26 juin 1979

Accord entre les pays de l'Association européenne de libre-échange, l'Espagne et le Liechtenstein concernant l'application au Liechtenstein de l'Accord susmentionné relatif au commerce. Conclu à Madrid le 26 juin 1979

Amendements aux annexes à l'Accord susmentionné du 26 juin 1979 relatif au commerce

Textes authentiques : anglais.

Les Accords et déclarations certifiées ont été enregistrés par la Suède le 25 septembre 1981.

(On trouvera les textes authentiques anglais enregistrés sous le n° 20403 dans le présent volume. Les traductions en français desdits textes sont publiées dans le volume 1251.)

AGREEMENT¹ BETWEEN THE EFTA COUNTRIES AND SPAIN

PREAMBLE

The Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Portuguese Republic, the Kingdom of Sweden, the Swiss Confederation (hereinafter called the EFTA countries), and

Spain,

Confirming their common desire for Spain to participate progressively in European free trade, thereby strengthening economic relations between European countries,

Resolved to lay down for this purpose provisions aimed at a progressive abolition of the obstacles to trade between the EFTA countries and Spain in accordance with the provisions of the General Agreement on Tariffs and Trade² concerning the establishment of free trade areas,

Having regard to the Convention establishing the European Free Trade Association³ and to the Agreement creating an Association between the Member States of the European Free Trade Association and the Republic of Finland,⁴

Having regard to the Agreements between the European Communities and the States members of or associated with EFTA,

Having regard to the Agreement between the European Economic Community and Spain,

Considering that no provisions of this Agreement may be interpreted as exempting the States Parties to this Agreement from their obligations under other international agreements,

Have decided in pursuit of these objectives to conclude the following Agreement:

Article 1. OBJECTIVE OF THE AGREEMENT

The objective of this Agreement is to reduce progressively and to eliminate the obstacles to substantially all the trade between the EFTA countries and Spain in products originating in an EFTA country or in Spain.

Article 2. SCOPE OF THE AGREEMENT

I. In order to attain the objective set out in article 1, this Agreement shall apply

(a) To the products falling within chapters 25 to 99 of the Customs Co-operation Council Nomenclature except as provided for in list 1;

¹ Came into force on 1 May 1980, i.e., one day after all the signatory States had deposited their instruments of ratification or acceptance with the Government of Sweden, in accordance with article 28 (1). The instruments of ratification or acceptance were deposited as follows:

<i>State</i>	<i>Date of deposit of the instrument of ratification</i>	<i>State</i>	<i>Date of deposit of the instrument of ratification</i>
Austria	28 December 1979	Portugal	27 December 1979
Finland	21 December 1979	Spain	30 April 1980
Iceland	28 December 1979	Sweden	20 December 1979
Norway	28 December 1979	Switzerland	19 November 1979

² United Nations, *Treaty Series*, vol. 55, p. 187.

³ *Ibid.*, vol. 370, p. 3.

⁴ *Ibid.*, vol. 420, p. 109.

(b) To processed agricultural products listed in lists C to annex I and to annex II, subject to the special provisions contained in list C to annex I, in annex II and in annex P.

2. This Agreement shall apply to fish and fishery products to the extent provided for in annex II, in list D to that annex and in the protocol on trade in fish and fishery products contained in annex VII.

3. The provisions concerning trade in agricultural products are contained in article 9.

Article 3. TARIFFS AND OTHER OBSTACLES TO TRADE

1. As a first step towards attaining the objective set out in article 1,

(a) The EFTA countries shall reduce the import duties and any other charges with equivalent effect on imports of products originating in Spain, as specified in annexes I and P, and

(b) Spain shall reduce the import duties and any other charges with equivalent effect on imports of products originating in an EFTA country, as specified in annexes II and P.

2. The Joint Committee referred to in article 22 shall annually review the possibility of taking further steps towards attaining the objective of this Agreement. Furthermore, the Committee shall not later than 1982 undertake a comprehensive examination of the Agreement with a view to achieving substantial progress in the further elimination of obstacles to trade. For any such purpose the Committee may at any time decide, by following the procedural provisions of article 23, to amend the annexes and lists of this Agreement.

Article 4. BASIC DUTIES

The rate of import duties or of other charges with equivalent effect which shall be reduced as provided for in this Agreement (basic duties) is set out in annexes I, II and P.

Article 5. EXPORT DUTIES

To the extent that duties are charged on exports in relations between the EFTA countries and Spain such duties may not be higher than those charged on exports to the most-favoured third State or on exports under any free trade arrangement.

Article 6. FISCAL MEASURES

Any measure or practice of an internal fiscal character that establishes directly or indirectly a discrimination between the products originating in an EFTA country and the like products originating in Spain shall be prohibited.

Article 7. RULES OF ORIGIN

Annex III lays down the rules of origin.

Article 8. QUANTITATIVE IMPORT RESTRICTIONS

1. Subject to the provisions of annex IV and of annex P, the EFTA countries shall not apply quantitative restrictions on imports of products originating in Spain.

2. Subject to the provisions of annex V, Spain shall not apply quantitative restrictions on imports of products originating in an EFTA country.

3. For the purpose of this Agreement, "quantitative restrictions" means prohibitions or restrictions on imports into an EFTA country from the territory of Spain or into Spain from the territory of an EFTA country whether made effective through quotas, import licences or other measures with equivalent effect, including administrative measures and requirements restricting import.

Article 9. TRADE IN AGRICULTURAL PRODUCTS

1. The States Parties to this Agreement declare their readiness to foster, so far as their agricultural policies allow, the harmonious development of trade in agricultural products.

2. In pursuit of this objective, EFTA countries have concluded with Spain separate bilateral agreements providing for tariff reductions and other measures facilitating trade in agricultural products.

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

Article 10. IMPLEMENTATION OF AGRICULTURAL POLICIES

1. In the event of specific rules being established as a result of the implementation of its agricultural policy or of any alteration of the current rules the State in question, Party to this Agreement, may adapt the arrangements resulting from this Agreement in respect of the products which are the subject of those rules or alterations.

2. If such rules are established or altered by an EFTA country due account shall be taken of the interests of Spain and if such rules are established or altered by Spain due account shall be taken of the interests of the EFTA countries. To this end consultations may be held in the Joint Committee.

Article 11. PAYMENTS

Payments relating to trade in goods between an EFTA country and Spain and the transfer of such payments to the territory of the State Party to this Agreement where the creditor resides shall not be subject to any restrictions.

Article 12. TRADE RELATIONS GOVERNED BY THIS AND OTHER AGREEMENTS

1. The notion "trade relations governed by this Agreement", as used in this Agreement, refers to the trade relations between, on the one side, the individual EFTA countries and, on the other side, Spain, but not the trade relations between the individual EFTA countries.

2. The trade relations between the Member States of the European Free Trade Association and between the Parties to the Agreement creating an Association between the Member States of EFTA and Finland remain governed by the Convention establishing that Free Trade Association and by that Agreement respectively.

3. This Agreement shall not prevent the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade to the extent

that these do not have the effect of changing the trade régime and in particular the provisions concerning rules of origin provided for by this Agreement.

Article 13. GENERAL EXCEPTIONS

This Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, law and order or public security, the protection of life and health of humans, animals or plants, the protection of national treasures of artistic, historic or archaeological value, the protection of industrial or commercial property, or rules relating to gold or silver. Such prohibitions or restrictions must not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between an EFTA country and Spain.

Article 14. SECURITY EXCEPTIONS

Nothing in this Agreement shall prevent a State Party to it from taking any measure:

- (a) Which it considers necessary to prevent the disclosure of information contrary to its essential security interests;
- (b) Which relates to trade in arms, munitions or war materials or to research, development or production indispensable for defence purposes, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes;
- (c) Which it considers essential to its own security in time of war or serious international tension.

Article 15. FULFILMENT OF THE OBLIGATIONS UNDER THE AGREEMENT

1. The States Parties to this Agreement shall refrain from any measures likely to jeopardize the fulfilment of the objective of the Agreement and shall take any general or specific measures required to fulfil their obligations under the Agreement.

2. If an EFTA country considers that Spain has or if Spain considers that an EFTA country has failed to fulfil an obligation under this Agreement, the Party concerned may take the appropriate measures under the conditions and in accordance with the procedure laid down in article 20.

Article 16. RULES OF COMPETITION

1. The following are incompatible with the proper functioning of this Agreement in so far as they may affect trade between an EFTA country and Spain:

- (a) All agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition as regards the production of or trade in goods;
- (b) Abuse by one or more undertakings of a dominant position in the territories of the States Parties to this Agreement as a whole or in a substantial part thereof.

2. The States Parties to this Agreement will make every effort to avoid any public aid, in particular the forms of export aids listed in annex VI, which

distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods.

3. Should a State Party to this Agreement consider that a given practice is incompatible with paragraph 1 or brings about the results described in paragraph 2, it may take appropriate measures under the conditions and in accordance with the procedure laid down in article 20.

Article 17. DEFLECTION OF TRADE

1. Where an increase in imports of a given product in trade relations governed by this Agreement is or is likely to be seriously detrimental to any production activity carried on in the territory of a State Party to this Agreement and where this increase is due to:

- (i) The partial or total reduction in the importing Party, as provided for in this Agreement, of Customs duties and charges having equivalent effect levied on the product in question, and
- (ii) The fact that the duties or charges having equivalent effect levied by the exporting Party on imports of raw materials or intermediate products used in the manufacture of the product in question are significantly lower than the corresponding duties or charges levied by the importing Party,

the Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in article 20.

Article 18. DUMPING

If a State Party to this Agreement finds that dumping is taking place in trade relations governed by this Agreement, it may take appropriate measures against this practice in accordance with article VI of the General Agreement on Tariffs and Trade and agreements¹ related to that article, under the conditions and in accordance with the procedure laid down in article 20.

Article 19. DIFFICULTIES IN PARTICULAR SECTORS OR REGIONS

If serious disturbances arise in any sector of the economy or if difficulties arise which could bring about serious deterioration in the economic situation of a region, the State concerned, Party to this Agreement, may take appropriate measures under the conditions and in accordance with the procedure laid down in article 20.

Article 20. SAFEGUARD MEASURES AND PROCEDURE FOR THEIR APPLICATION

1. In the event of a State Party to this Agreement subjecting imports of products traded under this Agreement liable to give rise to the difficulties referred to in articles 17 and 19 to an administrative procedure, the purpose of which is to provide rapid information on the trend of trade flows, it shall inform the Joint Committee.

2. (a) In the cases specified in articles 15, 16, 17, 18 and 19, before taking the measures provided for therein or, in cases to which paragraph 3 (d) applies, as soon as possible, the State in question, Party to this Agreement, shall supply the Joint Committee with all relevant information required for a thorough examina-

¹ United Nations, *Treaty Series*, vol. 62, p. 80; vol. 278, p. 168; vol. 651, p. 320, and vol. 1186, pp. 2 and 204.

tion of the situation with a view to seeking a solution acceptable to the Parties concerned.

(b) In the selection of measures, priority must be given to those which least disturb the functioning of the Agreement. Measures taken by Spain against an action or omission of one of the EFTA countries may only affect trade with that country.

(c) The safeguard measures shall be notified immediately to the Joint Committee and shall be the subject of periodical consultations within the Committee, particularly with a view to their abolition as soon as circumstances permit.

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

- (a) (i) As regards article 16, any Party to this Agreement may refer the matter to the Joint Committee if it considers that a given practice is incompatible with the proper functioning of the Agreement within the meaning of paragraph 1 of that article.
- (ii) The Parties concerned shall provide the Joint Committee with all relevant information and shall give the assistance it requires in order to examine the case and, where appropriate, to eliminate the practice objected to.
- (iii) If the Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee, or in the absence of an agreement within the Joint Committee within three months of the matter being referred to it, the Party concerned may adopt any safeguard measures it considers necessary to deal with the serious difficulties resulting from the practice in question; in particular it may withdraw tariff concessions.
- (b) (i) As regards article 17, the difficulties arising from the situation referred to in that article shall be referred for examination to the Joint Committee, which may take any decision needed to put an end to such difficulties.
- (ii) If the Joint Committee or the exporting Party has not taken a decision putting an end to the difficulties within thirty days of the matter being referred, the importing Party is authorized to levy a compensatory charge on the product imported.
- (iii) The compensatory charge shall be calculated according to the incidence on the value of the goods in question of the tariff disparities in respect of the raw materials or intermediate products incorporated therein.
- (c) As regards article 18, consultations in the Joint Committee shall take place before the Party concerned takes the appropriate measures.
- (d) Where exceptional circumstances requiring immediate action make prior examination impossible, the Party concerned may, in the situation specified in articles 17, 18 and 19 and also in the case of export aids having a direct and immediate incidence on trade between an EFTA country and Spain, apply forthwith the precautionary measures strictly necessary to remedy the situation.

Article 21. BALANCE OF PAYMENTS DIFFICULTIES

Where a State Party to this Agreement is in difficulties or is seriously threatened with difficulties as regards its balance of payments, the Party may

take the necessary safeguard measures. It shall inform the Joint Committee forthwith.

Article 22. ESTABLISHMENT OF THE JOINT COMMITTEE

1. A Joint Committee is hereby established in which each State Party to this Agreement shall be represented.

2. It shall be the responsibility of the Committee to administer this Agreement and to supervise its implementation. For the purpose of its proper implementation, the States Parties to this Agreement shall exchange information and, at the request of any Party, shall hold consultations within the Joint Committee. The Committee shall keep under review the possibility of further removal of the obstacles to trade between the EFTA countries and Spain.

3. The Committee may decide, in accordance with the provisions of paragraph 3 of article 23, to amend the Annexes and Lists to this Agreement. On other matters the Committee may make recommendations.

Article 23. PROCEDURES OF THE JOINT COMMITTEE

1. The Joint Committee shall meet whenever necessary but at least once a year. Each State Party to this Agreement may request that a meeting be held.

2. The Committee shall act by common agreement.

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

4. The Joint Committee shall adopt its own rules of procedure which shall, *inter alia*, contain provisions for convening meetings and for the designation of the Chairman and his term of office.

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

Article 24. ANNEXES AND LISTS

List 1 and the annexes I to VII and annex P to this Agreement are an integral part of the Agreement.

Article 25. TERRITORIAL APPLICATION

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

Article 26. AMENDMENTS TO THIS AGREEMENT

Amendments to this Agreement other than those referred to in paragraph 3 of Article 22 which are approved by the Joint Committee shall be submitted to the States Parties to this Agreement for acceptance and shall enter into force if accepted by all the Parties. The instruments of acceptance shall be deposited with the Depositary Government which shall notify all other Parties to the Agreement.

Article 27. WITHDRAWAL AND EXPIRATION

1. Each State Party to this Agreement may withdraw from this Agreement provided it gives six months' notice in writing to the Depositary Government which shall notify all other Parties.

2. If Spain withdraws, the Agreement shall expire at the end of the notice period, and if all EFTA countries withdraw it shall expire at the end of the latest notice period.

3. Any EFTA Member State Party to this Agreement which withdraws from the Convention establishing the European Free Trade Association shall *ipso facto* on the same day cease to be a Party to this Agreement, as shall Finland if it withdraws from the Agreement creating an Association between the Member States of the European Free Trade Association and the Republic of Finland.

Article 28. ENTRY INTO FORCE

1. This Agreement shall enter into force one day after all Signatory States have deposited their instruments of ratification or acceptance with the Government of Sweden.

2. If this Agreement has not entered into force in accordance with the provisions of paragraph 1 by 1st January 1980 and provided that Spain has deposited its instrument of ratification or acceptance, representatives of the Signatory States having deposited such an instrument shall meet before 1st February 1980 and may decide when the Agreement shall enter into force in relation to those States. As long as no such decision has been taken a meeting for the same purpose shall be held not later than thirty days after any further Signatory State has deposited its instrument.

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

4. A date for the entry into force, decided upon in accordance with paragraph 2, shall not be valid if the Agreement enters into force earlier in accordance with paragraph 1.

5. The Depositary Government shall notify the date of the deposit of the instrument of ratification or acceptance of each Signatory State and the date of the entry into force of the Agreement in accordance with paragraphs 1 to 4.

IN WITNESS WHEREOF the undersigned plenipotentiaries have signed the present Agreement.

DONE at Madrid the 26 day of June, 1979, in a single authentic copy in the English language which shall be deposited with the Government of Sweden, by which certified copies shall be transmitted to all Signatory States.

For the Republic of Austria:

ERIK NETTEL

For the Republic of Finland:

PAAVO KAARLEHTO

For the Republic of Iceland:

H. KRÖYER

For the Kingdom of Norway:

JOHAN CAPPELEN

For the Portuguese Republic:

ADRIANO DE CARVALHO

For the Kingdom of Sweden:

CARL DE GEER

For the Swiss Confederation:

CARLO JAGMETTI

For Spain:

M. OREJA

J. A. GARCÍA DíEZ

LIST 1

(referred to in sub-paragraph 1 (a) of article 2)

PRODUCTS, FALLING WITHIN CHAPTERS 25-99 OF THE CUSTOMS CO-OPERATION COUNCIL NOMENCLATURE, TO WHICH THIS AGREEMENT DOES NOT APPLY WHEN IMPORTED INTO THE EFTA COUNTRIES SPECIFIED AGAINST EACH PRODUCT

<u>CCCN heading No.</u>	<u>Product description</u>	<u>Excluded when imported into</u>
ex 35.01	Casein, caseinates and other casein derivatives, excluding casein glues	Switzerland
ex 35.02	Albumins, albuminates and other albumin derivatives: - Albumins other than albumins unfit or to be rendered unfit for human consumption; - Ovalbumins and lactalbumin	All EFTA countries
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	Austria
ex 38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries - containing starch or starch derivatives	Austria
ex 38.19	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: - with a total sugar, starch or milk content of 30% or more - foundry core binders based on starch or dextrins	Austria
ex 39.06	Starch ethers and esters, water soluble	Austria
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork	All EFTA countries
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)	Austria, Finland, Iceland, Norway, Sweden, Switzerland

<u>CCCN heading No.</u>	<u>Product description</u>	<u>Excluded when imported into</u>
57.01	True hemp ("cannabis sativa") raw or processed but not spun: tow and waste of true hemp (including pulled or garnetted rags or ropes)	Austria, Finland, Iceland, Norway, Sweden, Switzer- land

ANNEX I TO THE AGREEMENT

DUTY REDUCTIONS BY THE EFTA COUNTRIES

1. On and after the day referred to in paragraph 7 the EFTA countries shall reduce the duties and other charges with equivalent effect on imports of products originating in Spain by the following percentages of the basic duties:

- (a) By 60 per cent on products falling within chapters 25 to 99 of the Customs Co-operation Council Nomenclature, except on products in lists A and B and on those referred to in sub-paragraph (b);
- (b) By the percentages and in accordance with the provisions referred to in lists C, D and E in respect of the products listed therein.

2. Notwithstanding the provisions of paragraph 1, Iceland and Switzerland may apply those import duties of a fiscal nature or duties corresponding to the fiscal element contained in duties on products originating in Spain which they apply in accordance with the provisions of their respective Free Trade Agreements with the European Economic Community and possible amendments to these Agreements on like products when imported from that Community; such duties shall be notified to the Joint Committee.

3. The basic duties shall be the rate of duties actually applied to third States on 1st January 1978 except as provided for in list E.

4. The rate of duties applied under the Generalized System of Preferences proposed under the United Nations Conference on Trade and Development, duties applied in accordance with the provisions of part IV of the General Agreement on Tariffs and Trade and duties temporarily suspended shall not be regarded as the rates actually applied to third States.

- 5. The reduced duties shall be applied rounded to the first place of decimals.
- 6. Special provisions concerning Portugal are contained in annex P.

7. The duty provisions of this annex shall be applied from the first day of the third month following the month in which the Agreement has entered into force in accordance with paragraph 1, 2 or 3 of article 28 (hereinafter called "commencing date").

LIST A TO ANNEX I

LIST OF COAL AND STEEL PRODUCTS TO WHICH THE PROVISIONS OF ANNEX I
TO THIS AGREEMENT DO NOT APPLY

<u>CCCN</u> <u>heading No.</u>	<u>Product description</u>
ex 26.01	Metallic ores and concentrates and roasted iron pyrites: - Iron ores and concentrates - Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more by weight
ex 26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel: - Blast-furnace dust
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
27.02	Lignite, whether or not agglomerated
ex 27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon: - Coke and semi-coke of coal, other than for the manufacture of electrodes - Coke and semi-coke of lignite
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms
ex 73.02	Ferro-alloys: - Ferro-manganese containing more than 2% by weight of carbon (high carbon ferro-manganese)
73.03	Waste and scrap metal of iron or steel
ex 73.05	Iron or steel powders; sponge iron or steel: - Sponge iron or steel
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel
ex 73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel: - Blooms and billets, rolled - Slabs and sheet bars (including tinplate bars), rolled
73.08	Iron or steel coils for re-rolling
73.09	Universal plates of iron or steel
ex 73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed

CCCNheading No.Product description

- or cold-finished (including precision-made);
hollow mining drill steel:
- Not further worked than hot-rolled or extruded
 - Clad or surface-worked (for example, polished, coated`:
 - Hot-rolled or extruded but not further worked than clad
- ex 73.11 Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:
- Angles, shapes and sections:
 - Not further worked than hot-rolled or extruded
 - Clad or surface-worked (for example, polished, coated`:
 - Hot-rolled or extruded but not further worked than clad
 - Sheet piling
- ex 73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled:
- Not further worked than hot-rolled
 - Not further worked than cold-rolled, in coils for the manufacture of tinplate
 - Clad, coated or otherwise surface-treated:
 - Tinned:
 - Tinplate
 - Other than silvered, gilded, platinum-plated, enamelled, tinned, zinc-coated or lead-coated:
 - Hot-rolled but not further worked than clad
- ex 73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled:
- "Electrical" sheets and plates
 - Other sheets and plates:
 - Not further worked than hot-rolled
 - Not further worked than cold-rolled, of a thickness of less than 3 mm
 - Not further worked than burnished, polished or glazed
 - Clad, coated or otherwise surface-treated other than silvered, gilded, platinum-plated or enamelled
 - Otherwise shaped or worked:
 - Cut into shapes other than rectangular shapes, but not further worked and not silvered, gilded, platinum-plated or enamelled
- ex 73.15 Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:
- Ingots, blooms, billets, slabs and sheet bars, other than forged

CCCN
heading No.

Product description

- Coils for re-rolling
 - Universal plates
 - Bars and rods (including wire rod) and hollow mining drill steel; angles, shapes and sections:
 - Not further worked than hot-rolled or extruded
 - Clad or surface-worked:
 - Hot-rolled or extruded but not further worked than clad
 - Hoop and strip:
 - Not further worked than hot-rolled
 - Clad, coated or otherwise surface-treated:
 - Hot-rolled but not further worked than clad
 - Sheets and plates:
 - "Electrical" sheets and plates
 - Other sheets and plates:
 - Not further worked than hot-rolled
 - Not further worked than cold-rolled, of a thickness of less than 3 mm
 - Polished, clad, coated or otherwise surface-treated
 - Otherwise shaped or worked:
 - Cut into shapes other than rectangular shapes, but not further worked
- ex 73.16 Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:
- Rails, other than current-conducting rails with parts of non-ferrous metal
 - Check-rails
 - Sleepers
 - Fish-plates and sole plates, rolled

LIST B TO ANNEX I

LIST OF PRODUCTS OTHER THAN COAL AND STEEL PRODUCTS TO WHICH THE PROVISIONS
OF ANNEX I TO THIS AGREEMENT DO NOT APPLY

The products listed below shall not be subject to the duty reductions provided for in annex I.

<u>CCCN heading No.</u>	<u>Product description</u>
36.06	Matches
55.05	Cotton yarn, not put up for retail sale
55.06	Cotton yarn, put up for retail sale
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05)

LIST C TO ANNEX I

LIST OF PRODUCTS PROCESSED FROM AGRICULTURAL RAW MATERIALS

1. On the products listed under their name and originating in Spain, the EFTA countries shall apply the duties specified against each product in the right-hand column.

2. In order to take account of the differences in the cost of the agricultural products incorporated in the goods this Agreement does not preclude:

(a) The levying, upon import, of a variable component or fixed amount, or the application of internal price compensation measures;

(b) The application of measures adopted upon export.

3. The EFTA countries reserve the right to choose and to change the system to be applied in order to take account of the differences in the prices of basic agricultural products. Changes of the system shall be notified to the Joint Committee and shall be subject to examination in the Joint Committee if any State Party to this Agreement so requires.

4. The abbreviation "vc" used in the columns means variable component.

AUSTRIA

Austrian Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
17.04	Sugar confectionery, not containing cocoa	13% + vc	5.2% + vc
18.06	Chocolate and other food preparations containing cocoa	12% + vc	4.8% + vc
ex 19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	10% + vc	4% + vc
19.03	Macaroni, spaghetti and similar products	5% + vc	2% + vc
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	20% + vc	8% + vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	8% + vc	3.2% + vc

Austrian Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: A -Permanent bread, packed, sliced bread and ships' biscuits B -Cachets of a kind suitable for pharmaceutical use C -Communion wafers, sealing wafers, rice paper and similar products D -Other	11% + vc 7% + vc 7% + vc 11% + vc	4.4% + vc 2.8% + vc 2.8% + vc 4.4% + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	13% + vc	5.2% + vc
ex 21.02 C	Roasted coffee substitutes and extracts, essences and concentrates thereof, excluding roasted chicory, not mixed with other substances or extracts, essences and concentrates thereof	14% + vc	5.6% + vc
21.06 A3	Natural yeasts, inactive	free	free

Austrian Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 21.07	Food preparations not elsewhere specified or included; excluding sugar syrups containing added flavouring or colouring matter: - Cereals in grain or ear form, pre-cooked or otherwise prepared - Ravioli, macaroni, spaghetti and similar products - Ice cream (not including ice cream powder) and other ices - Prepared yoghurt; prepared milk, in powder form, for use as infants' food or dietetic or culinary purposes - Other: -- Containing 1.5% or more by weight of milkfats or 5% or more by weight of sugar (expressed as invert sugar) or 5% or more by weight of starch -- Hydrolysates of proteins; autolysates of yeast	13% + vc 13% + vc 13% + vc 13% + vc 13% + vc 30% with a min. of AS 280.00 per 100 kg	5.2% + vc 5.2% + vc 5.2% + vc 5.2% + vc 20.4% with a min. of AS 190.00 per 100 kg
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07		

Austrian Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
22.02 (cont'd)	- Containing milk, milkfats or sugar	8% + vc	3.2% + vc
	- Other	22%	8.8%
ex 29.04 D	Mannitol, sorbitol	free	free
ex 29.10 B	Methyl glucoside	free	free
ex 29.14 A2 B2b H	Esters of mannitol and esters of sorbitol	free	free
ex 29.15 E			
29.16 C	Citric acid	A.S. 14.00 per 100 kg	A.S. 5.60 per 100 kg.
ex 29.16 D	Lactic acid	12.6%	5%
ex 29.16 I	Salts and esters of citric acid and of lactic acid	free	free
ex 29.16 I	Glyceric, glycollic, saccharic, isosaccharic and heptasaccharic acids and their salts and esters	free	free
ex 29.35 B	Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	free	free
29.43 A	Laevulose (fruit sugar)	5% + vc	2% + vc
ex 29.43 B	Sorbose, its salts and esters	free	free
ex 29.44 A	Penicillins	20%	8%
35.01	Casein, caseinates and other casein derivatives; casein glues	10% + vc	4% + vc

Austrian Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
35.06	<p>Prepared glues not elsewhere specified or included; products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:</p> <p>ex A. Prepared glues not elsewhere specified or included, with a basis of sodium silicate emulsion</p> <p>ex B. Products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg, with a basis of sodium silicate emulsion</p>	28.8%	11.5%
ex 35.07 C	Prepared enzymes containing 1.5% or more by weight of milkfats or 5% or more by weight of sugar (expressed as invert sugar) or 5% or more by weight of starch	13% + vc	5.2% + vc
ex 38.19 C2	Foundry core binders, excluding foundry core binders based on starch or dextrin	16%	11.2%
ex 38.19 L	<p>Products of sorbitol cracking:</p> <p>1. In individual packages containing not more than 5 kg</p> <p>2. Other</p>	13%	10%
		10%	8.8%

Austrian Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 39.02 D	Adhesives with a basis of resin emulsions: 1. Of polyvinyl chloride and its copolymerisation products, whether or not containing plasticisers, filling materials, colouring matter and the like 2. Of other plastic materials of this heading	18% free	7.2% free
ex 39.06	Other high polymers, artificial resins and artificial plastic materials, excluding starch ethers and esters water soluble: 1. Blocks, tubes, flexible tubing, sticks, rods, shapes, plates, foil, film and strips: (a) Printed or stamped (b) Other 2. In other forms: (a) Locust-bean kernel and guar-seed meal, etherified and esterified (b) Other: Dextran Other	24.4% 21.2% free 8% 8%	14.6% 13.3% free 6.8% 8%

FINLAND

Finnish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 15.10	Fatty acids; acid oils from refining fatty alcohols: ex A. II. Fatty acid from pinewood	5%	2%
17.04	Sugar confectionery, not containing cocoa: A. Liquorice confectionery B. other than liquorice confectionery	16% 35%	6.5% 14%
18.06	Chocolate and other food preparations containing cocoa	.74 Fm/kg.	.30 Fm/kg.
19.02	Malt extract, preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent by weight of cocoa A. Malt extract B. Other	.32 Fm/kg. 30%	.13 Fm/kg. 22%
19.03	Macaroni, spaghetti and similar products	17%	13.5%
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	13%	5%
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	.48 Fm/kg.	.20 Fm/kg.
ex 19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		

Finnish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 19.07 (continued)	A. Rusks, ships' biscuits and bread crumbs kg.	.19 Fm/kg.	.08 Fm/kg.
	B. Other ordinary bakers' wares	22%	9%
	C. Other	.65 Fm/kg.	.26 Fm/kg.
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:		
	I. Biscuits and wafers kg.	1.20 Fm/kg.	.48 Fm/kg.
	II. Rusks, cakes and "Danish pastry" kg.	1.27 Fm/kg.	.50 Fm/kg.
	III. Other	44%	18%
ex 21.02	Extracts, essences or concen- trates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee sub- stitutes and extracts, essences and concentrates thereof - roasted coffee substitutes (other than roasted chicory) and extracts, essences and concentrates thereof kg.	.42 Fm/kg.	.17 Fm/kg.
ex 21.05	Soups and broths, in liquid, solid or powder form; homo- genized composite food preparations: A. Soups and broths, in liquid, solid or powder form	1.06 Fm/kg.	.42 Fm/kg.
ex 21.06	Natural yeasts (active or in- active), prepared baking powders: B. Inactive natural yeasts	.03 Fm/kg.	free

Finnish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 21.07	Food preparations not elsewhere specified or included:		
	A. Non-alcoholic preparations for the manufacture of beverages	20%	8%
	B. Ice creams, containing fats; sweetfats, coffee pastes, ravioli, macaroni, spaghetti and similar products, cooked		
	- ice creams, containing fats	50%	40%
	- other	50%	20%
	C. Ice-cream powders and table cream powders	.74 Fm/kg.	.30 Fm/kg.
	D. Fatty emulsions and similar preparations used in bakery		
	I. Containing not less than 10% by weight of fats	32%	13%
	II. Containing less than 10% by weight of fats	1.70 Fm/kg.	.70 Fm/kg.
	E. Yoghurt, flavoured or with added fruit	19%	8%
	F. Mixtures of chemical pro- ducts and foodstuffs intended for mixing with food products either as ingredients or as adjuvants	5%	2%
	H. Other		
	I. Ice cream not containing fats	1.70 Fm/kg.	.70 Fm/kg.
II. Other	1.63 Fm/kg.	.65 Fm/kg.	
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic bever- ages, not including fruit and vegetable juices falling within heading No. 20.07	.32 Fm/kg.	.13 Fm/kg.
22.03	Beer made from malt:		
	A. Bottled or canned	44%	18%
B. In other containers	19%	7.5%	

Finnish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Mannitol and sorbitol	free	free
ex 29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Methyl glucosides	free	free
ex 29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: ex E. Esters of mannitol and sorbitol	free	free
ex 29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Itaconic acid and its salts and esters	free	free
ex 29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Lactic acid and its salts and esters - Citric acid and its salts and esters - Glyceric, glycolic, saccharic, isosaccharic and heptasaccharic acids and their salts and esters	free free free	free free free

Finnish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 29.35	Heterocyclic compounds; nucleic acids: - Anhydrous mannitol and sorbitol compounds excluding maltol and isomaltol	free	free
ex 29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos. 29.39, 29.41 and 29.42: - Sorbose and its salts and esters	free	free
ex 29.44	Antibiotics: - Penicillins	free	free
35.01	Casein, caseinates and other casein derivatives; casein glues: A. Casein B. Caseinates and other casein derivatives C. Casein glues	free 40% with minimum duty of .95 Fm/kg. 5%	free 30% with minimum duty of .56 Fm/kg. 2%
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	.28 Fm/kg.	.11 Fm/kg.
ex 35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.: ex B. Other: - with a basis of sodium silicate emulsion	20%	8%

Finnish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Containing starch or amylaceous substances	.32 Fm/kg.	.13 Fm/kg.
ex 38.19	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: ex E. Other chemical products and preparations of the chemical or allied industries: - Foundry core binders with a basis of synthetic resins; products of sorbitol cracking	5%	2%
ex 39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone indene resins): A. Unworked: ex II. Other: - Adhesives with a basis of resin emulsions	free	free

Finnish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 39.06	<p>Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:</p> <p>A. Unworked:</p> <p>I. Starches modified by etherification or esterification</p> <p>ex II. Other:</p> <p style="padding-left: 40px;">- Other than alginic acid, its salts and esters and linoxyn</p> <p>B. Worked:</p> <p>I. Artificial sausage casings</p> <p>II. Reflecting products incorporating small spherical glass grains (ballotini), coated or not with adhesive material</p> <p>ex III. Other:</p> <p style="padding-left: 40px;">- Other than alginic acid, its salts and esters and linoxyn</p>	<p>.30 Fm/kg.</p> <p>free</p> <p>7.5%</p> <p>free</p> <p>10%</p>	<p>.25 Fm/kg.</p> <p>free</p> <p>6%</p> <p>free</p> <p>7.5%</p>

ICELAND

Icelandic Customs Tariff heading No.	Product description	Basic duty (per cent)	Duty to be applied from the commencing date (per cent)
17.04	Sugar confectionery, not containing cocoa:		
04	Chewing gum whether or not covered with cocoa	100	40
09	Other	100	40
18.06	Chocolate and other food preparations containing sugar:		
09	Other	100	40
ex 19.02	Malt extract	50	20
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	80	32
19.08.00	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	80	32
ex 21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		
	- roasted coffee substitutes (other than roasted chicory) and extracts, essences and concentrates thereof	70	28

Icelandic Customs Tariff heading No.	Product description	Basic duty (per cent)	Duty to be applied from the commencing date (per cent)
21.05	Soups and broths, in liquid, solid or powder form:		
02	Other	100	40
21.06	Natural yeasts (active or inactive): prepared baking powders:		
01	Yeast, active or inactive	80	32
02	Baking powders, prepared	100	40
21.07.02	Powders for table creams	100	40
22.02.00	Lemonade, flavoured spa waters and flavoured aerated waters, and other non- alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	100	40
22.03.00	Beer made from malt	100	40
35.01.00	Casein, caseinates and other casein derivatives; casein glues	30	12
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:		
01	In retail packages not exceeding a net weight of 1 kg	40	16
09	Other	30	12

NORWAY

Norwegian Customs Tariff heading No.	Product description	Basic duty (N.Kr./kg.)	Duty to be applied from the commencing date
15.10	Fatty acids; acid oils from refining; fatty alcohols: ex. C. Other: - Fatty acids obtained from pinewood, with a fatty acid content of 90 per cent or more by weight	0.16	0.06
17.04	Sugar confectionery, not containing cocoa: A. Liquorice B. Other	2.00 1.00	0.80 0.40
18.06	Chocolate and other food preparations containing cocoa: A. Chocolate; cocoa powder, sweetened; ice cream; ice-cream powders and table cream powders: Cocoa powder, sweetened - Chocolate; ice-cream powders and table cream powders - Ice cream B. Other	1.00 1.00 15% with a minimum of N.Kr. 0.90/kg. 0.50	0.40 0.40 6% with a minimum of N.Kr. 0.90/kg. 0.20
19.02	Preparations of flour, meal, starch or malt extract of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent, by weight, of cocoa: - Malt extract	0.40	0.16

Norwegian Customs Tariff heading No.	Product description	Basic duty (N.Kr./kg.)	Duty to be applied from the commencing date
19.02 (cont'd)	- Cake mixtures in containers of a net capacity of less than 2 kg.	0.80	0.32
	- Other	0.80	0.62
19.03	Macaroni, spaghetti and similar products	0.40	0.28
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	0.60	0.32
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	0.40	0.16
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese and fruit: - "knekkebrød" - "flatbrød", containing wheat - "flatbrød, other" - ships' biscuits, fine bread crumbs and rusks: - containing wheat - other - other: - containing wheat - other	20% 0.80 0.20 0.80 0.20 0.80 0.20	14% 0.32 0.08 0.32 0.08 0.62 0.08
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	2.00	0.80

Norwegian Customs Tariff heading No.	Product description	Basic duty (N. Kr./kg.)	Duty to be applied from the commencing date
ex 21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: - roasted coffee substitutes (other than roasted chicory) and extracts, essences and concentrates thereof	free	free
21.04	Sauces; mixed condiments and mixed seasonings	18% + vc with a maximum of N.Kr. 1.50 per kg.	7.2% + vc
ex 21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations: B. Soups and broths, in liquid, solid or powder form: 1. In airtight containers: (a) Meat broth (b) Vegetable soups and broths, containing neither meat nor extract (c) Other 2. In other containers: (a) Containing meat or meat extract (b) Other	8% + vc with a maximum of N.Kr. 0.70 per kg. 8% + vc with a maximum of N.Kr. 0.35 per kg. 8% + vc 8% + vc 8% + vc 8% + vc	3.2% + vc 3.2% + vc 3.2% + vc 3.2% + vc 3.2% + vc
21.06	Natural yeasts (active or inactive); prepared baking powders: ex A. Natural yeasts: 1. Wine yeast	1.20	0.48

Norwegian Customs Tariff heading No.	Product description	Basic duty (N.Kr./kg.)	Duty to be applied from the commencing date
21.06 (cont'd)	2. Yeast for feeding animals 3. Other, except pressed yeast	free 30%	free 12%
21.07	Food preparations not elsewhere specified or included:		
	A. Semi-manufactures intended for the manufacture of products falling within heading No. 19.05	0.20	0.08
	B. Sweets and chewing gum, not containing sugar	1.00	0.40
	C. Non-alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages; prepared maize:		
	1. Non-alcoholic preparations (known as "concentrated extracts") for the manu- facture of beverages:		
	(a) Concentrated extracts of juice from apples and black currants	15%	12%
	(b) Other	15%	6%
	2. Canned corn and other prepared maize	15%	6%
	D. Other:		
	1. Ice cream, ice-cream powders and table cream powders:		
	(a) Ice cream containing fatty substances	30%	12%
	(b) Other	30%	12%
	2. Sweetfat; fatty emulsions and similar products of the kinds used by bakers and pastry cooks:	with a minimum of N.Kr. 1.70 per kg.	with a minimum of N.Kr. 1.70 per kg.

Norwegian Customs Tariff heading No.	Product description	Basic duty (N.Kr./kg.)	Duty to be applied from the commencing date
21.07 (cont'd)	(a) With a content of fatty substances of less than 10% by weight	30%	12%
	(b) With a content of fatty substances of 10% by weight or more	30%	27%
	3. Yoghurt, flavoured or with added fruit	30% with a minimum of N.Kr. 1.70 per kg.	12% with a minimum of N.Kr. 1.70 per kg.
	4. Minute rice and the like	30%	12%
	5. Coffee pastes: ravioli, macaroni, spaghetti and other similar pastes, cooked	30%	12%
	6. Other	30%	12%
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages not including fruit and vegetable juices falling within heading No. 20.07	1.00	0.40
22.03	Beer made from malt:		
	A. In bottles or jars	2.00 per litre	0.80
	B. In other containers	1.80	0.72
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	free	free
ex 22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:		
	- Spirituous beverages containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	free	free

Norwegian Customs Tariff heading No.	Product description	Basic duty (N.Kr./kg.)	Duty to be applied from the commencing date
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: ex C. Other: - Mannitol and sorbitol	15%	6%
ex 29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Methylglucosides	15%	6%
ex 29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Esters of mannitol and sorbitol	24%	9.6%
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: ex A. Itaconic acids and their salts ex B. Esters of itaconic acids	free 24%	free 9.6%
ex 29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: (1) Lactic acid, citric acid, glyceric acid, glycolic acid, saccharic acid, isosaccharic acid and heptasaccharic acid and their salts	free	free

Norwegian Customs Tariff heading No.	Product description	Basic duty (N.Kr./kg.)	Duty to be applied from the commencing date
ex 29.16 (cont'd)	(ii) Esters of lactic acid, citric acid, glyseric acid, glycolic acid, saccharic acid, isosaccharic acid and heptasaccharic acid	15%	6%
ex 29.35	Heterocyclic compounds; nucleic acids: - Anhydrides of mannitol and sorbitol, except of maltol and isomaltol	15%	6%
ex 29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42: - Other than rhamnose, raffinose and mannose	0.10	0.04
ex 29.44	Antibiotics: - Penicillin and its salts and other derivatives	free	free
35.01	Casein, caseinates and other casein derivatives; casein glues: A. Casein B. Casein glues C. Other	1.50 25% 15%	0.60 10% 6%
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues: A. Soluble and roasted starches: 1. Of potatoes:		

Norwegian Customs Tariff heading No.	Product description	Basic duty (N.Kr./kg.)	Duty to be applied from the commencing date
35.05 (cont'd)	(a) For food processing industry and household use	0.51 + vc with a maximum of N.Kr. 0.51/kg.	0.31 + vc
	(b) Other	0.51	0.20
	2. Other	0.51	0.20
	B. Other	0.51	0.20
ex 35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.:		
	- Based on emulsions of sodium-silicate	12.5%	5%
ex 35.07	Enzymes; prepared not elsewhere specified or included:		
	- Prepared enzymes containing foodstuffs	30%	12%
ex 38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:		
	- starch based	0.51	0.20
ex 38.19	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:		
	- Foundry core binders based on artificial resins	0.10	0.04
	- Cracking products of sorbitol	15%	6%

Norwegian Customs Tariff heading No.	Product description	Basic duty (N.Kr./kg.)	Duty to be applied from the commencing date
ex 39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone -indene resins): - glues based on resin emulsions	10 - 20%	4-8%
ex 39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn: - Other high polymers, artificial resins and artificial plastic materials, their salts and esters, except alginic acid and its salts and esters	15%	6%

SWEDEN

Swedish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
17.04	Sugar confectionery, not containing cocoa	5%	2%
18.06	Chocolate and other food preparations containing cocoa:		
	- Chocolate and chocolate goods	5%	2%
	- Other	5% + vc	2% + vc
ex 19.02	Malt extract; preparations of flour, meal, starch or malt extract of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:		
	- Products with a basis of soya flour	vc	vc
	- Products with a basis of potato flour and meal of heading No. 11.05	5% + vc	2% + vc
	- Other, not including malt extract	vc	vc
19.03	Macaroni, spaghetti and similar products	vc	vc
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	vc	vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	10%	4%

Swedish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: - Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products - Other	free 5% + vc	free 2% + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: - Biscuits and wafers - Other	5% 5% + vc	2% 2% + vc
ex 21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		

Swedish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 21.02 (cont'd)	- Roasted coffee substitutes (other than roasted chicory) and extracts, essences and concentrates thereof	free	free
ex 21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations: - Soups and broths, in liquid, solid or powder form	7%	2.8%
ex 21.06	Natural yeasts, (active or inactive), prepared baking powders: - Inactive natural yeasts	15%	6%
ex 21.07	Food preparations not elsewhere specified or included: - Ice cream (not including ice-cream powder) and other ices - Prepared yoghurt; prepared milk, in powder form, for use as infant food or for dietetic or culinary purposes - Hydrolysates of proteins; autolysates of yeast - Other preparations, containing sugar, milk products, cereals or	5% + vc vc vc	2% + vc vc vc

Swedish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 21.07 (cont'd)	products with a basis of cereals, not including flavoured or coloured sugar syrups: -- Confectionery not falling within any other heading -- Non-alcoholic preparations for making beverages; ice-cream powders and pastes, and table cream powders -- Other	5% 5% + vc vc	2% 2% + vc vc
ex 22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07: - Not containing milk or milk fats but containing sugar, and products containing milk or milk-fats	free	free
22.03	Beer made from malt: of an alcoholic strength: - Not exceeding 1.8% by weight - Exceeding 1.8% but not exceeding 2.8% by weight - Exceeding 2.8% by weight	Sw.Kr. 10/100 ltr Sw.Kr. 12/100 ltr Sw.Kr. 14/100 ltr	Sw.Kr. 4/100 ltr Sw.Kr. 4.80/100 ltr Sw.Kr. 5.60/100 ltr

Swedish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Mannitol and sorbitol	11%	4.4%
ex 29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Methyl glucosides	9%	3.6%
ex 29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Mannitol esters and sorbitol esters	11%	4.4%
ex 29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Itaconic acid and its salts and esters	11%	4.4%
ex 29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and		

Swedish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 29.16 (cont'd)	<p>other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <ul style="list-style-type: none"> - Lactic acid and citric acid and their salts and esters - Glyceric, glycollic, saccharonic, isosaccharonic and heptasaccharic acids and their salts and esters 	<p>free</p> <p>11%</p>	<p>free</p> <p>4.4%</p>
ex 29.35	<p>Heterocyclic compounds; nucleic acids:</p> <ul style="list-style-type: none"> - Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol 	9%	3.6%
ex 29.43	<p>Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42:</p> <ul style="list-style-type: none"> - Other than rhamnose, raffinose and mannose 	11%	4.4%

Swedish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 29.44	Antibiotics: - Penicillins	free	free
35.01	Casein, caseinates and other casein derivatives; casein glues; - Casein - Other	free Sw.Kr. 16/100 kg.	free Sw.Kr. 6.40/100 kg.
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues: - Containing more than 20% of starch or amylaceous substances - Other	Sw.Kr. 40.40/ 100 kg. 9%	Sw.Kr. 16.16/ 100 kg. 3.6%
ex 35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.: - With a basis of sodium silicate emulsion: -- Put up for sale by retail in packages not exceeding a net weight of 1 kg. -- Other	11% Sw.Kr. 16/100 kg.	4.4% Sw.Kr. 6.40/100 kg.
ex 35.07	Enzymes; prepared enzymes not elsewhere specified or included: - Prepared enzymes containing foodstuffs	free	free

Swedish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 38.12	<p>Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:</p> <ul style="list-style-type: none"> - Prepared glazings and prepared dressings with a basis of amylaceous substances: -- Put up for sale by retail in packages not exceeding a net weight of 1 kg. 9% -- Other: --- Containing more than 20% of starch or amylaceous substances Sw.Kr. 40.40/100 kg. --- Other 9% 		<p>3.6%</p> <p>Sw.Kr. 16.16/100 kg.</p> <p>3.6%</p>
ex 38.19	<p>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:</p> <ul style="list-style-type: none"> - Foundry core binders based on synthetic resins; sorbitol, other than that falling within heading 29.04 products of sorbitol cracking 11% 		<p>4.4%</p>

Swedish Customs Tariff heading No.	Product description	Basic duty	Duty to be applied from the commencing date
ex 39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): - Adhesives with a basis of resin emulsions	10%	4%
ex 39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn: - Other than alginic acid, its salts and esters, and linnoxyn: -- Unworked: --- Modified mucilages --- Modified starches: ---- Containing more than 20% of starch or amylaceous substances ---- Other --- Other; waste and scrap -- Worked	free Sw.Kr. 40.40/ 100 kg. 9% 8% 10.5%	free Sw.Kr. 16.16/ 100 kg. 3.6% 3.2% 4.2%

SWITZERLAND

Swiss Customs Tariff heading No.	Product description	Basic duty* S.Frs. per 100 kg. gross	Duty* to be applied from the entry into force of the Agreement S.Frs. per 100 kg. gross
1704.	Sugar confectionery, not containing cocoa:		
	- Chewing gum, with a sucrose content (by weight) of:		
20	-- More than 70%	41.00 + vc	16.40 + vc
22	-- More than 60% but not more than 70%	41.00 + vc	16.40 + vc
24	-- 60% or less	41.00 + vc	16.40 + vc
30	- White chocolate	53.00 + vc	21.20 + vc
32	- Sugar confectionery of all kinds, containing fruit (including fruit pastes), nougat, marzipan and similar ingredients	53.00 + vc	21.20 + vc
34	- Sugar confectionery of all kinds, of liquorice juice, containing more than 10% by weight of sucrose	53.00 + vc	21.20 + vc
	- Sweets, tablets, pastilles and other moulded sugar confectionery:		
	-- Containing neither butyric fat nor vegetable fat, of a sucrose content (by weight) of:		
40	--- More than 70%	53.00 + vc	21.20 + vc
42	--- More than 50% but not more than 70%	53.00 + vc	21.20 + vc
44	--- 50% or less	53.00 + vc	21.20 + vc
46	-- Containing vegetable fat	53.00 + vc	21.20 + vc
48	-- Containing butyric fat	53.00 + vc	21.20 + vc

* On products containing alcohol the charges are those imposed by Swiss Customs legislation on alcohol.

Swiss Customs Tariff heading No.	Product description	Basic duty* S.Frs. per 100 kg. gross	Duty* to be applied from the entry into force of the Agreement S.Frs. per 100 kg. gross
1704. (contd.)	- Other, of a sucrose content (by weight) of:		
50	-- More than 70%	53.00 + vc	21.20 + vc
52	-- More than 50% but not more than 70%	53.00 + vc	21.20 + vc
54	-- 50% or less	53.00 + vc	21.20 + vc
1806.	Chocolate and other food preparations containing cocoa:		
10	- Ice cream (including ice-cream powders)	50.00	48.50
30	- Other	50.00	44.00
ex 1902.	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, contain- ing less than 50% by weight of cocoa: - Preparations in which pot- ato flour predominates, whether or not in the form of semolina, flakes, etc. and preparations contain- ing powdered milk: -- Containing more than 12% by weight of butyric fat, in containers of:		
08	--- 2 kg. or less	10.00 + vc	4.00 + vc
	-- Containing no butyric fat or containing 12% or less by weight of butyric fat:		
10	--- Infant food	10.00 + vc	4.00 + vc

* See footnote on page 54.

Swiss Customs Tariff heading No.	Product description	Basic duty* S.Frs. per 100 kg. gross	Duty* to be applied from the entry into force of the Agreement S.Frs. per 100 kg. gross
ex 1902. (cont'd)	--- Other:		
14	---- Containing more than 80% by weight of potatoes	10.00 + vc	4.00 + vc
16	---- Containing more than 50% but not more than 80% by weight of potatoes	10.00 + vc	4.00 + vc
18	---- Other	10.00 + vc	4.00 + vc
	- Other preparations: -- Containing more than 12% by weight of but- yric fat, in containers of:		
22	--- 2 kg. or less -- Containing no butyric fat or containing 12% or less by weight of butyric fat:	20.00 + vc	8.00 + vc
	--- Infant food:		
30	---- Containing sugar	20.00 + vc	8.00 + vc
32	---- Not containing sugar	20.00 + vc	8.00 + vc
	--- Other: ---- Based on cereal flour, starches, cereal meal or malt extract:		
40	----- Containing fats	20.00 + vc	8.00 + vc
42	----- Not containing fats	20.00 + vc	8.00 + vc
	----- Other:		
50	----- Containing fats	20.00 + vc	8.00 + vc
	----- Not containing fats:		
52	----- Containing sugar or eggs	20.00 + vc	8.00 + vc
70	----- Other	20.00 + vc	8.00 + vc

* See footnote on page 54.

Swiss Customs Tariff heading No.	Product description	Basic duty* S.Frs. per 100 kg. gross	Duty* to be applied from the entry into force of the Agreement S.Frs. per 100 kg. gross
1904.	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches:		
10	- Tapioca obtained from potato starch	5.00	4.40
20	- Other	2.50	2.20
1905.01	Prepared foods obtained by swelling or roasting of cereals or cereal products: puffed rice, corn flakes and similar products	25.00	22.00
1907.	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
10	- Bread, ships' biscuits and other ordinary bakers' wares: -- Not put up in packagings for sale -- Put up for sale in packaging of any kind:	5.00	4.40
20	--- Knäckebröt	15.00 + vc	6.00 + vc
22	--- Unleavened bread (matzos)	15.00 + vc	6.00 + vc
30	--- Other	15.00 + vc	6.00 + vc
50	- Other	40.00	35.20

* See footnote on page 54.

Swiss Customs Tariff heading No.	Product description	Basic duty* S.Frs. per 100 kg. gross	Duty* to be applied from the entry into force of the Agreement S.Frs. per 100 kg. gross
1908.	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: - Unsweetened, not containing cocoa or chocolate: -- Biscuits -- Waffles -- Rusks -- Other fine bakers' wares - Sweetened or containing cocoa or chocolate: -- Biscuits: --- Containing butyric fat --- Other -- Waffles -- Rusks -- Cakes -- Other fine bakers' wares: --- Containing butyric fat --- Containing other fats --- Not containing fat	27.00 + vc 27.00 + vc 27.00 + vc 27.00 + vc 60.00 + vc 60.00 + vc 60.00 + vc 60.00 + vc 60.00 + vc 60.00 + vc 60.00 + vc 60.00 + vc 60.00 + vc	10.80 + vc 10.80 + vc 10.80 + vc 10.80 + vc 24.00 + vc 24.00 + vc 24.00 + vc 24.00 + vc 24.00 + vc 24.00 + vc 24.00 + vc 24.00 + vc
ex 2102.	Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		
ex 20	- Roasted coffee substitutes, whole or in pieces, excluding roasted chicory	2.00	1.75

* See footnote on page 54.

Swiss Customs Tariff heading No.	Product description	Basic duty* S.Frs. per 100 kg. gross	Duty* to be applied from the entry into force of the Agreement S.Frs. per 100 kg. gross
ex 2102. (contd.)			
ex 22	- Other, excluding roasted chicory products	21.00 + vc	6.40 + vc
2106.	Natural yeasts (active or inactive); prepared baking powders:		
ex 20	- Other natural yeasts	10.00	6.40
2107.	Food preparations not else- where specified or included		
	- Non-alcoholic mixtures of vegetable extracts and concentrates:		
	-- Sweetened, of a sucrose content (by weight) of:		
10	--- More than 60%	120.00 + vc	48.00 + vc
11	--- More than 50% but not more than 60%	120.00 + vc	48.00 + vc
12	--- 50% or less	120.00 + vc	48.00 + vc
14	-- Unsweetened	120.00 + vc	48.00 + vc
16	- Cereal grains, kibbled and prepared for the man- ufacture of corn flakes and similar products	6.00	5.00
20	- Preserved maize	13.00 + vc	5.20 + vc
22	- "Minute" rice	30.00	26.40
26	- Infant food	50.00	44.00
30	- Ice cream (including ice- cream powders)	110.00	104.00
32	- Protein hydrolysates and yeast autolysates	110.00	62.00
34	- Prepared yoghurt	110.00	104.00

* See footnote on page 54.

Swiss Customs Tariff heading No.	Product description	Basic duty* S.Frs. per 100 kg. gross	Duty* to be applied from the entry into force of the Agreement S.Frs. per 100 kg. gross
2107. (contd.)			
50	- Ravioli and similar far- inaceous preparations, cooked and filled	44.00 + vc	17.60 + vc
54	- Preparations, liquid or solid, containing 10% or more other fats than butyric fat, of the kind used in making ordinary or fine bakers' wares	44.00 + vc	17.60 + vc
58	- Chewing gum, and sweets, tablets, pastilles and similar products (unsweetened) - Other food preparations: -- Of a butyric fat cont- ent (by weight) of:	44.00 + vc	17.60 + vc
60	--- More than 50%	44.00 + vc	17.60 + vc
62	--- More than 20% but not more than 50%	44.00 + vc	17.60 + vc
64	--- More than 3% but not more than 20%	44.00 + vc	17.60 + vc
66	--- 3% or less	44.00 + vc	17.60 + vc
70	-- Containing other fats -- Not containing fats: --- Of a sugar content (by weight) of:	44.00 + vc	17.60 + vc
80	---- More than 50%	44.00 + vc	17.60 + vc
82	---- 50% or less	44.00 + vc	17.60 + vc
84	--- Containing cereals, malt extract or eggs (unsweetened)	44.00 + vc	17.60 + vc
90	--- Other	44.00 + vc	17.60 + vc

* See footnote on page 54.

Swiss Customs Tariff heading No.	Product description	Basic duty* S.Frs. per 100 kg. gross	Duty* to be applied from the entry into force of the Agreement S.Frs. per 100 kg. gross
2202.	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 2007:		
40	- Other	8.00	7.00
2203.	Beer made from malt:		
08	- In tank wagons or in casks of a capacity of more than 2 hectolitres	15.00 **	9.60 **
10	- In casks of a capacity of 2 hectolitres or less - In bottles, cans and similar containers:	9.00 **	5.70 **
12	-- In glass bottles	16.00 **	10.00 **
14	-- Other	20.00 **	12.80 **
2904.	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
50	- Sorbitol	2.20	.90
ex 60	- Mannitol	1.50	.60
ex 2910.01	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Methyl glucosides	2.00	.80

* See footnote on page 54.

** Plus additional duty (barley and other basic products used in manufacturing beer).

Swiss Customs Tariff heading No.	Product description	Basic duty* S.Frs. per 100 kg. gross	Duty* to be applied from the entry into force of the Agreement S.Frs. per 100 kg. gross
2914.	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives		
ex 44	- Esters of mannitol and esters of sorbitol	1.50	.60
2915.	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives		
ex 30	- Itaconic acid, its salts and esters	1.50	.60
2916.	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
10	- Lactic acid	.75	.30
12	- Salts of lactic acid (lactates)	5.00	2.00
30	- Citric acid	2.00	.80
32	- Salts of citric acid (citrates)	2.00	.80
ex 60	- Esters of lactic acid and esters of citric acid; gluconic acid, its salts and esters; glyceric, glycollic, saccharic, isosaccharic and heptasaccharic acids and their salts and esters	2.50	1.00

* See footnote on page 54.

Swiss Customs Tariff heading No.	Product description	Basic duty* S.Frs. per 100 kg. gross	Duty* to be applied from the entry into force of the Agreement S.Frs. per 100 kg. gross
2935. ex 30	Heterocyclic compounds; nucleic acids: - Anhydrous mannitol and sorbitol compounds, exclu- ding maltol and isomaltol	1.50	.60
2943. ex 10 ex 20	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos. 2939, 2941 and 2942: - Sorbose - Salts and esters of sor- bose	8.50 1.50	3.40 .60
ex 2944.01	Antibiotics: - Penicillins	50.00	20.00
3501. 20	Casein, caseinates and other casein derivatives; casein glues: - Casein glues	22.00	17.80
3505.01	Dextrins and dextrin glues; soluble or roasted starches; starch glues	6.00	5.30
3506. ex 12 ex 20	Prepared glues not else- where specified or included; products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.: - With a basis of sodium silicate emulsion - With a basis of sodium silicate emulsion	7.00 20.00	2.80 8.00

* See footnote on page 54.

Swiss Customs Tariff heading No.	Product description	Basic duty* S.Frs. per 100 kg. gross	Duty* to be applied from the entry into force of the Agreement S.Frs. per 100 kg. gross
3507.	Enzymes; prepared enzymes not elsewhere specified or included:		
ex 30	- Other: Prepared enzymes con- taining foodstuffs	44.00 + vc	17.60 + vc
ex 3812.01	Prepared glazings and prep- ared dressings with a starch basis	5.00	2.00
3819.	Chemical products and prep- arations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or incl- uded; residual products of the chemical or allied ind- ustries, not elsewhere spec- ified or included:		
ex 50	- Products of sorbitol cracking; foundry core binders based on synthetic resins	1.50	.60
3902.	Polymerisation and copoly- merisation products:		
ex 20	- Adhesives with a basis of resin emulsions	6.50	2.60
ex 22	- Adhesives with a basis of resin emulsions	6.50	2.60
ex 3906	Other high polymers, arti- ficial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn, excluded: alginic acid, its salts and esters, linnoxyn, and etheri- fied as well as esterified locust bean gum and guar gum:		

* See footnote on page 54.

Swiss Customs Tariff heading No.	Product description	Basic duty* S.Frs. per 100 kg. gross	Duty* to be applied from the entry into force of the Agreement S.Frs. per 100 kg. gross
ex 3906. (contd.)			
ex 10	- Liquid or solid; lumps, powder or moulding prep- arations; waste and scrap	2.50	1.00
ex 20	- Emulsions and solutions	2.50	1.00
ex 30	- Blocks and plates	15.00	6.00
ex 32	- Rods and tubes; adhes- ive tape and the like	30.00	12.00
ex 40	- Foil: -- Unworked, or merely em- bossed, uncoloured	40.00	16.00
ex 42	-- Other	55.00	22.00

* See footnote on page 54.

LIST D TO ANNEX I

The EFTA countries shall reduce, except if a provision contained in list E is applicable, the import duties on the products listed below without an asterisk by 40 per cent on the commencing date and on the products listed below with an asterisk by 30 per cent on the commencing date and by 40 per cent on 1st January 1982.

<u>CCCN</u> <u>heading number</u>	<u>Product description</u>
ex 40.11	Rubber tyres, new, not massive
42.02	Travel goods, shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco pouches, sheaths, cases, boxes and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric
51.04*	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02
53.11*	Woven fabrics of sheep's or lambs' wool or of fine animal hair
54.05*	Woven fabrics of flax or of ramie
55.09*	Other woven fabrics of cotton
ex 56.01*	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: regenerated textile fibres
56.07*	Woven fabrics of man-made fibres (discontinuous or waste)
60.01*	Knitted or crocheted fabric, not elastic nor rubberized
60.03*	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberized
60.04*	Under garments, knitted or crocheted, not elastic nor rubberized
60.05*	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized
61.01*	Men's and boys' outer garments
61.02*	Women's, girls' and infants' outer garments
61.03*	Men's and boys' under garments, including collars, shirt fronts and cuffs

<u>CCCN</u> <u>heading number</u>	<u>Product description</u>
51.04*	Women's, girls' and infants' under garments
62.01*	Travelling rugs and blankets
62.02*	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material

LIST E TO ANNEX I

LIST OF PRODUCTS TO WHICH PARTICULAR TIMETABLES FOR THE DUTY REDUCTIONS APPLY

I. *Austria*

1. On the products falling within chapters 48 and 49 of the Austrian Customs Tariff (paper and paperboard; articles of paper pulp, of paper or of paperboard; printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans) originating in Spain but except on the products listed in paragraph 2, Austria shall reduce the import duties in accordance with the following timetable; for this purpose the duties applied on 1st January 1972 shall be regarded as the basic duties.

	<i>Percentage of the basic duty which may be applied</i>
From the commencing date	50 per cent
From 1.1.1981	40 per cent

2. Products in respect of which the timetable may not be applied are:

<u>Austrian tariff heading</u>	<u>Product description</u>
48.01 A 1 a	Straw paper
48.01 A 2 b	Filter paper
48.03 A	Genuine parchment or greaseproof paper
ex 48.07 B	Transfer paper
ex 48.07 D	Indigo paper
ex 48.07 I	Photographic paper, not sensitized; shellac paper
48.08	Filter blocks, slabs and plates, of paper pulp
48.11 C	Window transparencies of paper
ex 48.13	Indigo paper, cut to size
48.15 B	Filter paper, cut to round shape or folded
48.21 C	Cards for Jacquard machines

3. For products of chapters 48 and 49 Austria reserves the right, in the event of it becoming absolutely necessary at a later stage and following consultations within the Joint Committee, to introduce indicative ceilings. For imports exceeding the ceilings, Customs duties not exceeding those applicable in respect of third countries may be reintroduced.

II. *Finland*

1. On the products listed in schedules 1, 2 and 3 below originating in Spain, Finland shall reduce the import duties by the following percentages:

	<i>From the commencing date</i>	<i>From 1.1.1981</i>
Products in schedule 1	25 per cent	—
Products in schedule 2	50 per cent	60 per cent
Products in schedule 3	60 per cent	—

2. For the purpose of these reductions the import duties applied on 1st January 1972 shall be regarded as the basic duties.

3. On the products listed in schedule 4 below originating in Spain, Finland retains the right not to reduce the import duties at the commencing date.

4. In the event of market disturbances or threats thereof caused by imports from Spain of the products listed in the schedules 1 to 3, Finland may subject imports of these products to annual ceilings. On imports exceeding these ceilings the import duties applicable to third countries may be applied until the end of the calendar year.

5. The ceilings shall be fixed at the level equal to the average of the imports originating in Spain during the four previous years for which statistics are available.

6. If ceilings are applied Finland shall notify their extent to the Joint Committee.

Schedule 1

<u>Finnish tariff heading</u>	<u>Product description</u>
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers: articles thereof
Chapter 40	Rubber, synthetic rubber, factice, and articles thereof
43.04	Artificial fur and articles made thereof
ex 58.08	Fishing nets
ex 61.11	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments
65.06	Other head gear, whether or not lined or trimmed
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom

Finnish
tariff headingProduct description

- 82.01 Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry
- 82.02 Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)
- 82.03 Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps
- 82.04 Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated)
- 82.05 Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits
- 82.06 Knives and cutting blades, for machines or for mechanical appliances
- 82.07 Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example; carbides of tungsten, molybdenum or vanadium)
- 82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink
- 82.09 Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06 and blades therefor
- 82.11 Razors and razor blades (including razor blade blanks, whether or not in strips)
- 82.12 Scissors (including tailors' shears), and blades therefor

<u>Finnish</u> <u>tariff heading</u>	<u>Product description</u>
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware
82.15	Handles of base metal for articles falling within headings Nos. 82.09, 82.13 and 82.14
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22)
84.06	Internal combustion piston engines
ex 84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments): - mounted on tractor-type chassis
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers
ex 84.25	Combine harvester-threshers
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like,

Finnish
tariff headingProduct description

	including pressure reducing valves and thermostatically controlled valves
85.03	Primary cells and primary batteries
ex 85.04	Lead-acid accumulators and plates thereof
ex 85.11	Electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting: parts thereof, with the exception of electric welding machines for artificial plastic materials, with induction and di-electric heating
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16
85.18	Electrical capacitors, fixed or variable
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps): arc-lamps
ex 87.02	Public-service-type passenger vehicles (for example, motor buses, coaches), diesel engined; new lorries of a total weight of 10 metric tons or more, diesel engined; chassis fitted with cabs and engines
ex 87.04	Chassis fitted with engines for public-service passenger vehicles (for example, motor buses, coaches) or for lorries

Finnish
tariff headingProduct description

- 87.07 Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles
- ex 87.09 Auto-cycles and cycles fitted with an auxiliary motor
- 87.10 Cycles (including delivery tricycles), not motorised
- 87.14 Other vehicles (including trailers), not mechanically propelled, and parts thereof
- ex 90.07 Photographic flashbulbs, other than discharge lamps of heading No. 85.20
- 90.24 Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic overdraught regulators), not being articles falling within heading No. 90.14
- 90.25 Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes
- 90.26 Gas, liquid and electricity supply or production meters: calibrating meters therefor
- 90.27 Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14): stroboscopes
- 90.28 Electrical measuring, checking, analysing or automatically controlling instruments and apparatus
- 90.29 Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28

Schedule 2

<u>Finnish tariff heading</u>	<u>Product description</u>
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail
36.01	Propellent powders
36.02	Prepared explosives, other than propellent powders
36.04	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)
ex 68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like: A. Slabs and pipes
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles

Schedule 3

41.06	Patent leather and imitation patent leather; Metallised leather
ex 84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances

Finnish
tariff headingProduct description

ex 94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof: B. Other than stuffed or covered
94.03	Other furniture and parts thereof
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)

Schedule 4

ex 28.19	Zinc oxide
28.54	Hydrogen peroxide (including solid hydrogen peroxide)
ex 29.02	Trichloroethylene and tetrachloroethylene
ex 29.07	Pentachlorophenol and pentachlorophenolate
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06 or 41.08 and parchment-dressed leather
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08 and parchment-dressed leather
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08 and parchment-dressed leather
42.02	Travel goods, shopping-bags, handbags, satchels, briefcases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric
42.03	Articles of apparel and clothing accessories, of leather or of composition leather

Finnish
tariff headingProduct description

ex 43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated): - other sheep, lamb, goat and kid skins
ex 43.03	Articles of furskin: - fur coats, of chamois-dressed lambskin
Chapters 51 to 59	Certain textiles and textile articles
60.01	Knitted or crocheted fabric, not elastic nor rubberised
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised
60.04	Under garments, knitted or crocheted, not elastic nor rubberised
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised
61.01	Men's and boys' outer garments
61.02	Women's, girls' and infants' outer garments
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs
61.04	Women's, girls' and infants' under garments
61.05	Handkerchiefs
61.06	Shawls, scarves, mufflers, mantillas, veils and the like
61.07	Ties, bow ties and cravats
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic
62.01	Travelling rugs and blankets
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles

<u>Finnish tariff heading</u>	<u>Product description</u>
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed
69.07	Unglazed setts, flags and paving, hearth and wall tiles
69.08	Glazed setts, flags and paving, hearth and wall tiles
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses
73.17	Tubes and pipes, of cast iron
ex 73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits: - welded tubes and pipes
ex 73.29	Chain and parts thereof, of iron or steel: - forged, welded or cast, other than anchor chain
73.30	Anchors and grapnels and parts thereof, of iron or steel
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper

<u>Finnish tariff heading</u>	<u>Product description</u>
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel
ex 73.35	Springs and leaves for springs, of iron or steel: - leaf-springs and leaves for springs
ex 73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel: - articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel
ex 73.40	Other articles of iron or steel: - iron and steel castings, in the rough state
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium
84.15	Refrigerators and refrigerating equipment (electrical and other)
ex 84.22	Lifting, handling, loading or unloading machinery, trolleys and conveyors, not being machinery falling within heading No. 84.23: - pulley tackle and hoists - cranes, other than self-propelled
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or over-all colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor

<u>Finnish tariff heading</u>	<u>Product description</u>
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors
85.25	Insulators of any material
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter
ex 93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like: - rifles, of a calibre of less than 6 mm
ex 93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition: - shotgun cartridges

III. Norway

1. On the products listed below originating in Spain, Norway shall from the commencing date reduce the import duties by 30 per cent.

2. For the products listed below, Norway reserves the right, in the event of it becoming absolutely necessary at a later stage and following consultations within the Joint Committee, to introduce indicative ceilings. For imports exceeding the ceilings, Customs duties not exceeding those applicable in respect of third countries may be re-introduced.

<u>Norwegian</u> <u>tariff heading</u>	<u>Product description</u>
ex 51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02: - other than cord fabrics and those for use in the industry for production of clothing
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse) put up for retail sale
ex 53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair: - other than those for use in the industry for production of clothing
54.05	Woven fabrics of flax or ramie
55.08	Terry towelling and similar terry fabrics, of cotton
ex 55.09	Other woven fabrics of cotton: - other than those for use in the industry for production of clothing
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale
ex 56.07	Woven fabrics of man-made fibres (discontinuous or waste): - other than those for use in the industry for production of clothing
ex 58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06: - containing silk or continuous man-made textile fibres - other, not of jute
58.06	Woven labels, badges and the like, not embroidered, in the piece, in stripes or cut to shape or size
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn): braids and ornamental trimmings in the piece; tassels, pompons and the like
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs

<u>Norwegian tariff heading</u>	<u>Product description</u>
ex 59.01	Wadding and articles of wadding; textile flock and dust and mill neps: - sanitary towels and pads - other, not including cigarette filters, textile flock and dust and mill neps
ex 59.02	Felt and articles of felt, whether or not impregnated or coated: - other than felt of vegetable fibres, neither impregnated nor coated, and other than felt for industrial purposes - articles of felt
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated
ex 59.04	Twine, cordage, ropes and cables, plaited or not: - plaited - other -- containing continuous man-made textile fibres -- other --- of cotton or jute --- of other materials ---- other, not including rope yarn of flax, hemp or sisal
ex 59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials: - other than those for use in the industry for production of clothing -- other than for the manufacture of toe caps
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads
59.15	Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials
ex 60.01	Knitted or crocheted fabric, not elastic nor rubberised: - other than those for use in the industry for production of clothing

<u>Norwegian</u> <u>tariff heading</u>	<u>Product description</u>
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised
60.04	Under garments, knitted or crocheted, not elastic nor rubberised
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised
61.01	Men's and boys' outer garments: <ul style="list-style-type: none"> - trimmed with fur - garments of which the chief constituent material contains silk or continuous man-made textile fibres - other, not including divers' suits
61.02	Women's, girls' and infants' outer garments
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs
61.04	Women's, girls' and infants' under garments
61.07	Ties, bow ties and cravats
61.09	Corsets, corset-belts, suspender belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic
62.01	Travelling rugs and blankets
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles

IV. *Sweden*

For the products listed below and not falling under list A to annex I, Sweden reserves the right, in the event of it becoming absolutely necessary at a later stage and following consultations within the Joint Committee, to introduce indicative ceilings. For imports exceeding the ceilings, Customs duties not exceeding those applicable in respect of third countries may be introduced.

- ex 73.15 Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14
- ex 73.18 Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits.

V. *Switzerland*

On the products listed in schedules 1 and 2 below originating in Spain, Switzerland shall reduce the import duties by the following percentages:

	<i>From the commencing date</i>	<i>From 1.1.1980</i>	<i>From 1.1.1981</i>
Products in schedule 1	50 per cent	—	60 per cent
Products in schedule 2	50 per cent	60 per cent	—

2. For the purpose of these reductions the import duties applied on 1st January 1972 shall be regarded as the basic duties.

3. For products of the Customs Co-operation Council Nomenclature headings Nos. 44.18, 48.01 and 48.07 Switzerland reserves the right to introduce, in the case of serious difficulties, indicative ceilings after consultations in the Joint Committee. For imports exceeding the ceilings Customs duties not exceeding those applicable in respect of third countries may be reintroduced.

4. (a) Switzerland may subject to a scheme of compulsory reserves the products which are indispensable for the survival of the population and army in times of war, and the production of which in Switzerland is insufficient or non-existent and the characteristics and nature of which enable reserves to be built up.

(b) Switzerland shall apply this scheme in a manner that does not involve discrimination, direct or indirect, between products imported from Spain and like or substitute national products.

Schedule 1

<u>Swiss tariff heading</u>	<u>Product description</u>
48.01	Paper and paperboard (including cellulose wadding), in rolls or sheets
ex 48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets: - other than imitation parchment paper, weighing not more than 30 g/m ² , of natural brown colour, for the manufacture of capacitors
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets
ex 48.15	Other paper and paperboard, cut to size or shape: - other than filter paper and other than imitation parchment paper, weighing not more than 30 g/m ² , of natural brown colour, for the manufacture of capacitors
ex 48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding: - tablecloths, serviettes and handkerchiefs

Schedule 2

- 44.18 Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like

ANNEX II TO THE AGREEMENT

DUTY REDUCTIONS BY SPAIN

1. On and after the day referred to in paragraph 7 Spain shall reduce the duties and other charges with equivalent effect on imports of products originating in an EFTA country by the following percentages of the basic duties:

- (a) By 60 per cent on the products in list A, in part I of list C and in part I of list D;
- (b) By 25 per cent on the products in list B, in part II of list C and in part II of list D;
- (c) By 20 per cent on the products in part III of list C;
- (d) By 10 per cent on the products in part IV of list C.

2. In respect of the products in list C, Spain may apply price compensation measures, provided such measures are generally applied. Such compensation measures and changes of them shall be notified to the Joint Committee and shall be subject to examination in the Joint Committee if any State Party to the Agreement so requires.

3. The basic duties shall be the rate of duties actually applied to third States by Spain at any given time. The rate actually applied to third States shall be the autonomous rate of the Spanish Customs Tariff or, if lower, the rate prescribed by the rules of the General Agreement on Tariffs and Trade; changes in the rate actually applied shall be notified without delay to the Joint Committee.

4. The rate of duties applied under the Generalized System of Preferences proposed under the United Nations Conference on Trade and Development and duties applied in accordance with the provisions of part IV of the General Agreement on Tariffs and Trade shall not be regarded as the rate actually applied to third States.

5. The reduced duties shall be applied rounded to the first place of decimals.

6. Special provisions concerning imports of products originating in Portugal are contained in annex P.

7. The duty provisions of this Annex shall be applied from the first day of the third month following the month in which the Agreement has entered into force in relation to the EFTA country concerned.

LIST A TO ANNEX II

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
25.02	Unroasted iron pyrites
ex 25.04	Natural flake graphite
25.06 A	Quartz

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
25.06-B-1	Quartzite, including quartzite not further worked than roughly split or roughly squared
25.07 A	Kaolin
25.07 B	Bentonite
25.08	Chalk
25.10 A	Natural calcium phosphates, unworked
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide
25.12	Siliceous fossil meals and similar siliceous earths (for example kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less
25.13 A-2,B	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives; whether or not heat-treated; except pumice stone, crude or in pieces
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing
25.15 A-1	Marble, travertine, ecaussine and other calcereous monumental and building stone of an apparent specific gravity of 2.5 or more, including such stone not further worked than roughly split, roughly squared or squared by sawing with a minimum dimension of 25 cm or more
25.16 A	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing with a minimum dimension of 25 cm or more
25.17 C	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16; except flint, crushed or powdered, and except calibrated granules and chippings for ornamental purposes or for the manufacture of paving tiles, wall tiles or similar pavings or facings

Spanish Customs
Tariff number

Product description

25.18 A	Dolomite not further worked than roughly split, roughly squared or squared by sawing
25.19 A	Natural magnesium carbonate (magnesite); dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide
25.24	Asbestos
25.26 B	Mica, including splittings; mica waste, other than in powder form
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc
25.28	Natural cryolite and natural chiolite
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_2BO_3 calculated on the dry weight
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar
25.32	Mineral substances not elsewhere specified or included
26.01 A-1	Roasted iron pyrites
26.01 C	Aluminium ores and concentrates
26.01 D	Copper ores and concentrates
26.01 H	Chromium ores and concentrates
26.01 J	Antimony ores and concentrates
26.01 K	Uranium ores and concentrates
26.01 L	Thorium ores and concentrates

Spanish CustomsTariff numberProduct description

ex 26.01 M	Other metallic ores and concentrates, excluding ilmenite
26.04	Other slag and ash, including kelp
27.03	Peat (including peat litter), whether or not agglomerated
27.04 A	Retort carbon
27.05 bis	Coal gas, water gas, producer gas and similar gases
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products
27.08 A	Pitch obtained from coal tar
27.09	Petroleum oils and oils obtained from bituminous minerals, crude
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations
27.11	Petroleum gases and other gaseous hydrocarbons
27.12	Petroleum jelly
27.13	Paraffin wax, micro crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands
27.16	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)
27.17	Electric current
28.01 A	Fluorine

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
28.01 D-1	Crude iodine
28.04 C-1-a	Oxygen
28.04 C-5	Arsenic and boron
28.05 A-1	Crude lithium, of nuclear quality
28.05 B-1	Crude calcium, of nuclear quality
28.05 D	Mercury
28.15 A	Phosphorus sulphides
28.28 K	Tin oxides (stannous oxide and stannic oxide)
28.39 B-1-a	Natural sodium nitrate, containing more than 16.3% of nitrogen
28.50	Fissile chemical elements and isotopes; other radioactive chemical elements and radioactive isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermetts, containing any of those elements, isotopes or compounds
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50
28.52 A	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, whether or not mixed together
28.58 A	Distilled and conductivity water and water of similar purity
29.02 A-5	Dichloromethane
29.03 B-3	5-tertiary-butyl-2:4:6-trinitrometaxylene (xylene musk) and 3-tertiary-butyl-2:6-dinitroparacymene (cymene musk)
29.06 A-6	Octyl phenol and nonyl phenol and their salts
29.13 A-4	Ionones and methyl ionones
29.15 E	Adipic acid
29.16 A-3	Crude calcium tartrate
29.19 A	Glycerophosphoric acid and its salts

Spanish Customs
Tariff number

<u>Tariff number</u>	<u>Product description</u>
29.19 C	Tributyl phosphate, triphenyl phosphate, tricresyl phosphate, trixylenyl phosphate and trichloroethyl phosphate
29.19 D	Dimethyl phosphate of dibromodichloroethylene
29.21 A	Alpha-beta-1,2,3,4,7,7-hexachlorobicyclo (2,2,1) heptene-(2)-bis-(oxymethylene)-5,6-sulphite
29.22 A-3	Ethylene amines, other than ethylene diamine
29.25 F	L-naupthyl-N-methylcarbamate
29.31 F	Thiophosphates
29.34 A	Tetraethyl-lead
ex 29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones
29.41 B	Digitalis glycosides
29.42 F	Quinine, chinchonine and chinchonidine and their salts
ex 29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42, except sorbose and its salts and esters
ex 30.01 A, B	Anterior and posterior lobes of the pituitary gland; extracts obtained from the heart, from the prostate gland, from cartilage, from bone marrow, from the brain, from the duodenum, from the stomach and from bone
ex 30.02 A-1	Anti-poliomyelitis vaccine and anti-rubella vaccine, put up for retail sale
ex 30.02 B-1	Anti-poliomyelitis vaccine and anti-rubella vaccine, in bulk or put up in other forms or packings
30.03 B-1	Medicaments (including veterinary medicaments) with a basis of insulin, in bulk or put up in other forms or packings
31.01	Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated
31.02 A	Sodium nitrate, natural, containing 16.3% or less of nitrogen
31.03 A	Basic slag

Spanish Customs
Tariff number

<u>Tariff number</u>	<u>Product description</u>
31.03 D	Single superphosphates
31.04 A	Potassium salts, crude natural (carnallite, kainite, sylvinite and others)
31.04 B	Crude potassium salts, obtained from residues of beet molasses
31.04 C	Potassium chloride, of any degree of purity
32.01 A-3-a	Tanning extracts of quebracho, insoluble in cold water
32.05 C	Natural indigo
32.08 C	Liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips)
32.09 G	Stamping foils
33.01 A-2	Essential oils, not terpeneless, of orange-flower (neroli), of basil, of aniseed, of fennel, of lemon, of mandarine, of myrtle, of bitter orange (Seville orange), of sweet orange, of niaouli, of melissa and of verbena
33.01 A-3	Essential oils, not terpeneless, of French lavender, of juniper berries, of marjoram, of origanum, of rosemary, of rue, of sage and of thyme
33.01 A-4	Essential oils, not terpeneless, of badian, of bergamot, of cananga, of citronella, of cedar, of clove, of lemon grass, of linaloes, of yland-yland, of patchouli, of palmarosa, of rosewood, of sandalwood, of shiu and of vetiver
33.01 B	Essential oils, terpeneless
33.01 C-1	Resinoids of labidanum and of evernia
33.01 D	Concentrates of essential oils
34.03 B	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, containing between 50% and 70% by weight of petroleum oils or of oils obtained from bituminous minerals
35.04	Peptones and other protein substances (excluding enzymes of heading No. 35.07) and their derivatives; hide powder, whether or not chromed

Spanish Customs
Tariff numberProduct description

35.07	Enzymes; prepared enzymes not elsewhere specified or included
36.08 B, C, D	Articles of combustible materials
37.02 C	Film in rolls, sensitised, unexposed, perforated, for coloured pictures
37.04 B-1	Cinematograph film, newsreel, exposed, undeveloped, negative or positive
37.07 A	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive, of a width of less than 35 mm
ex 37.07 B	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive, of a width of 35 mm or more
37.07 B-3	Newsreel and documentary films, negative or positive, monochrome or polychrome, of a width of 35 mm or more
38.03 C	Animal black, including spent animal black
38.19 C	Catalysts for heterogeneous catalysis
38.19 F-1	Octyl phenol and nonyl phenol, mixed
39.02 B-1	Polyhaloethylenes in one of the forms described in Note 3 (a) and (b) of Chapter 39
39.02 J	Hydrocarbon resins and coumarone-indene resins
39.05 B	Chemical derivatives of natural rubber
39.07 B-3	Fans and hand-screens and parts thereof
40.01 A	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized; natural rubber latex
40.01 B	Natural rubber
40.04 B	Rubber tyres, tyre cases, inner tubes and air bags, crushed; waste parings and powder of unhardened rubber; waste of other articles of rubber fit only for the recovery of rubber
40.11 B-1	Inner tubes, each weighing more than 2 kg
40.11 B-2	Inner tubes, each weighing more than 0.5 kg but not more than 2 kg
40.11 C-1	Pneumatic tyres, including tubeless tyres, for aircraft

Spanish CustomsTariff numberProduct description

40.12 B	Teats, nipple shields, comforters, breast protectors and sterilizing stoppers and caps
40.15 B	Scrap, waste and powder of hardened rubber
40.16	Articles of hardened rubber (ebonite and vulcanite)
41.01 A-1, A-2	Bovine and equine raw hides and skins (including buffalos), fresh, salted or dried
ex 41.01 A-3-a	Raw hides and skins of sheep and lamb, fresh and fresh salted, in the wool, weighing more than 170 kg but not more than 250 kg per 100 units
ex 41.01 A-3-a	Raw hides and skins of sheep and lamb, dry salted, in the wool, weighing more than 170 kg but not more than 183.33 kg per 100 units
ex 41.01 A-3-b	Raw hides and skins of sheep and lamb, fresh or salted, weighing not more than 170 kg per 100 units, or dried weighing not more than 116.66 kg per 100 units
41.01 A-4	Raw hides and skins of sheep and lamb, fresh, salted or dried, without the wool, whole
41.01 A-5	Raw hides and skins of sheep and lamb, fresh, salted or dried, in portion
41.01 A-6	Raw hides and skins of goats and kids, fresh, salted or dried
41.01 A-7	Raw hides and skins, of other animals, fresh, salted or dried
ex 41.01 B	Hides and skins, limed or pickled, not of sheep or lamb
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06 or 41.08
ex 41.03 B	Parchment-dressed leather
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08
41.05	Other kinds of leather, except leather falling within heading No. 41.06 or 41.08
ex 41.06	Chamois-dressed leather, not of sheep or lamb
41.08	Patent leather and imitation patent leather; metallised leather

Spanish CustomsTariff numberProduct description

41.09	Parings and other waste, of leather or of composing or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal
42.02 A-1, B-1-a, B-2-a	Travel goods, shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes and similar containers, of leather
42.03	Articles of apparel and clothing accessories, of leather or of composition leather
42.05	Other articles of leather or of composition leather
42.06	Articles made from gut (other than silkworm gut), from goldbeater's skin, from bladders or from tendons
43.01	Raw furskins
43.02 A	Furskins of rabbit or hare, tanned or dressed
43.02 C	Seal and sea-otter skins, dyed or not, tanned or dressed
43.02 F	Pieces or cuttings of furskins, tanned or dressed, including heads, paws, tails and the like (not being fabricated)
44.01 B	Fuel wood of all kinds, wood waste and sawdust
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not
44.03 A	Pit-props
44.03 B	Logs for the manufacture of cellulosic pulp
44.05 B	Green oak of a thickness not exceeding 45 mm, and not exceeding 1 500 mm in length
44.05 C	Chestnut of a thickness not exceeding 45 mm, and not exceeding 1 500 mm in length
44.05 D	Cedar (pinus incensus) measuring not more than 300 mm x 100 mm x 10 mm

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
44.07	Railway or tramway sleepers of wood
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; drawn wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrella handles, tool handles or the like
44.22 B-1, B-2, B-4	Riven staves of wood, whether or not sawn on the principal surfaces, but not further worked: <ul style="list-style-type: none"> - Of greenoak - Of chestnut - Other
44.28 A, B, C	Wood paving blocks; match splints; wooden pegs or pins for footwear; frames and handles for fans and hand screens
46.02 A-1	Plaits and similar products of natural vegetable materials, for all uses, whether or not assembled into strips
46.02 B	Packing materials, coarse matting, screens and the like; straw envelopes for bottles
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.02; articles of loofah
48.21 D	Fans and hand screens and frames therefor
49.01 B-2-a	Multilingual technical dictionaries, for Spanish and one or more other languages
49.01 B-3-a	Other printed books, booklets, brochures, pamphlets and leaflets, in foreign languages or in dead languages
49.01 B-3-b-1	Other printed books, booklets, brochures, pamphlets and leaflets, in Hispanic languages, published in Spanish or Portuguese speaking countries
49.02 A, B-1	Newspapers, journals and periodicals, whether or not illustrated: <ul style="list-style-type: none"> - In foreign languages - In Hispanic languages, published in Spanish or Portuguese speaking countries

Spanish CustomsTariff numberProduct description

49.04 A	Music, in manuscript, whether or not bound or illustrated
49.05 B-1, B-2-a	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed: - In foreign languages or blank - In Hispanic languages, published in Spanish or Portuguese speaking countries
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts
49.07 A	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes
49.11 A	Pictures, engravings and charts on paper, paperboard or plastic materials, clearly intended for insertion during the binding of books and products mentioned in this Chapter
49.11 C-1	Catalogues, in foreign languages, of foreign manufactured products; catalogues, in all languages, of publishing houses, as well as tourist promotion publications in foreign languages
50.01	Silk-worm cocoons suitable for reeling
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)
Chapter 52	Metallized textiles
53.02	Other animal hair (fine or coarse), not carded or combed
53.03 B	Waste of coarse animal hair
Chapter 54	Flax and ramie
ex Chapter 57	Other vegetable textile materials, paper yarn and woven fabrics of paper yarn; except products of heading 57.01, paper yarn (ex 57.07) and woven fabrics of paper yarn (ex 57.11)
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared

Spanish Customs
Tariff number

Product description

	painting canvas; buckram and similar fabrics for hat foundations and similar uses
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material
59.17 B	Bolting cloth
59.17 C	Straining cloth (including that made of human hair), of a kind commonly used in oil presses and the like
59.17 E	Textile fabrics, reinforced with metal, of a kind commonly used in machinery or plant
59.17 F	Textile fabrics of metallized yarns of heading No. 52.01, of a kind commonly used in paper-making or other machinery
62.05 B	Fans, hand screens and parts thereof
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables
64.03 B	Footwear exclusively of wood or cork
64.04	Footwear with outer soles of other materials
64.05 A, B-2, B-3	Parts of footwear (including uppers, in-soles and screw-on heels): - Of skin, leather or composition leather - Of wood or cork - Of other materials
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof

Spanish Customs
Tariff number

Product description

65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
65.02	Hat shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed
65.04 A, B-1	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed: - Not lined or trimmed - Lined and trimmed, for men
65.05	Hats and other headgear (including hair-nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed
65.06 C	Headgear of skin or leather
65.06 D	Other headgear, whether or not lined or trimmed
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear
Chapter 66	Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof
67.01 A-2	Made up articles of the heading, except feather dusters
67.02 B	Artificial flowers, foliage or fruit and parts thereof: articles made of artificial flowers, foliage or fruit, other than those made of artificial plastic materials
67.03	Human hair dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like
67.04 B	Other articles of human hair (including hair-nets)

Spanish Customs

<u>Tariff number</u>	<u>Product description</u>
68.01 A	Road and paving setts, curbs and flagstones, of natural stone (except slate), of a thickness exceeding 20 cm
68.15 A	Sheets of mica powder, of a thickness of not more than 0.12 mm
68.16 B	Electrically fused refractory articles
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)
69.06 B	Piping, conduits and guttering (including angles, bends and similar fittings) of pottery other than stoneware
70.03 A-2	Glass (excluding optical glass), with a low coefficient of expansion, in balls, rods or tubes with a coefficient of expansion of not more than 40×10^{-7} , unworked
70.03 B-2	Glass in balls, other than that with a low coefficient of expansion, unworked (not being optical glass)
ex 70.04 B	Plate glass, having a colourless or white cross-section of a thickness exceeding 4 mm and of which no other dimension exceeds 400 mm, of unworked cast or rolled glass, neither flashed nor wired
70.06 E	Polished plate glass, unwired, having a colourless or white cross-section, of a thickness exceeding 4 mm and of which no other dimension exceeds 400 mm, of cast or rolled glass
70.11 B-1.	Glass envelopes, with or without anode adapters, obtained by moulding, neither coated nor otherwise worked, for cathode-ray tubes, other than of glass with a low coefficient of expansion, of fused silica or of fused quartz
70.16 B	Multi-cellular glass in blocks, slabs, plates, panels and similar forms
70.18 A-1	Parallelepipedal plates and blocks of optical glass, not optically worked
70.18 A-2-a-1	Blanks for spectacle lenses or discs, of optical glass not optically worked, of a refraction index between 1.500 and 1.550 inclusive, of which no face is transparent

Spanish Customs

<u>Tariff number</u>	<u>Product description</u>
70.18 A-2-a-2-b	Blanks for spectacle lenses or discs, of optical glass not optically worked, of a refraction index between 1.500 and 1.550 inclusive, of which one of the faces is transparent, other than spherical and toric
70.18 A-2-b	Other blanks for spectacle lenses or discs of optical glass not optically worked
70.18 A-3	Other articles of optical glass, not optically worked, not elsewhere specified
70.18 B-1	Gobs of glass for corrective spectacle lenses, not optically worked
70.18 B-2-b	Blanks for corrective spectacle lenses, not optically worked, other than bi-focal lenses and multi-focal lenses
70.19 A	Imitations of pearls falling within heading No. 71.01 and of precious or semi-precious stones falling within heading No. 71.02
70.19 C-2	Glass grains (ballotini) with a refraction index greater than 1.90
70.20 B-2	Other continuous glass textile fibre, other than in the form of broken yarn and slivers ("rovings")
70.21 A	Apparatus intended for industrial purposes and parts therefor, of glass with a low coefficient of expansion
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)
71.05 A	Silver, including silver gilt and platinum-plated silver, unwrought (in lumps, grains, ingots, pellets, etc.)
71.07 A	Gold, including platinum-plated gold, unwrought (in lumps, grains, ingots, pellets, etc.)
71.09 A	Platinum and other metals of the platinum group, unwrought (in sponge form, in ingots, bars, etc.)
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemelis and other waste and scrap, of precious metal

Spanish Customs

<u>Tariff number</u>	<u>Product description</u>
71.12 A-1	Articles of jewellery and parts thereof, incorporating precious stones (diamonds, sapphires, rubies and emeralds) or pearls
71.12 C	Fans and hand screens and parts thereof
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
Chapter 72	Coin
73.15 C-9-a	Wire of high carbon steel, whether or not coated (other than insulated electric wire), of which the greatest cross-sectional dimension is 5 mm or more
75.01 A	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unalloyed nickel, unwrought, whether or not in cubes or balls
75.01 B	Alloyed nickel, unwrought
Chapter 77	Magnesium and beryllium and articles thereof
Chapter 81	Other base metals employed in metallurgy and articles thereof
82.04 A	Mechanical appliances specially designed for the remote handling of highly radioactive materials (manually controlled)
82.04 B	Glaziers' diamonds
84.06 A	Internal combustion piston engines for aircraft
84.06 D-1	Parts for internal combustion piston engines for aircraft
84.08 A	Reaction engines (turbo-jets, ram jets, pulse-jets, rocket engines, etc.) and parts thereof
84.14 A	Industrial and laboratory furnaces and ovens, non-electric, specially designed for the separation of irradiated nuclear fuel, for the treatment of radioactive waste or for the reprocessing of irradiated nuclear fuel
84.18 A, B, C	Centrifuges, filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases: - For the separation of uranium isotopes

Spanish Customs
Tariff number

Product description

	<ul style="list-style-type: none"> - For the manufacture of the products specified in heading No. 28.51 A (deuterium and deuterium compounds) - Specially designed for the separation of irradiated nuclear fuel, for the treatment of radioactive waste or for the reprocessing of irradiated nuclear fuel
84.51 A-1	Electric typewriters, except portable typewriters
84.52 A-1	Electronic calculating machines
84.52 D	Postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device
84.53	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included
84.54 A	Hectograph or stencil duplicating machines with itemizing devices
ex 84.55 A	Parts and accessories suitable for use solely or principally with machines of a kind falling within heading No. 84.53
84.57	Glass working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves
84.59 A	Machines and mechanical appliances, having individual functions, for use in the manufacture of products falling within heading No. 28.51 A (deuterium and deuterium compounds), not specified or included in any other heading of Chapter 84
84.59 B	Nuclear reactors
84.59 C	Machines and mechanical appliances, having individual functions, specially designed for the reprocessing of irradiated nuclear fuel (sintering of radioactive metal oxides, casing, etc.), not falling within any other heading of Chapter 84
85.21 A	Photomultiplier valves and tubes with a photocathode producing a current of at least 10 microamperes per lumen, of an average amplification of more than 10^5 , and all other electronic multiplier systems activated by

Spanish Customs
Tariff number

Product description

	positive ions, intended for use with the radiation-detection instruments specified in heading No. 90.28 B
85.21 B	Accelerating and focusing valves and tubes for use in mass spectrometers and spectrographs
85.21 C	Intense electronic sources of positive ions intended for use with particle accelerators, mass spectrometers and other similar apparatus
85.21 F	Photocells
85.21 J	Parts
85.22 A	Cyclotrons, electrostatic generators (Van de Graaf or Cockroft and Walton types), linear accelerators and other electro-nuclear machinery capable of imparting to nuclear particles a kinetic energy of more than 1,000,000 electron volts
85.22 B-1	Electrical appliances and apparatus, having individual functions, for use in the manufacture of products falling within heading No. 28.51 A (deuterium and deuterium compounds)
85.22 B-2	Electrical appliances and apparatus specially designed for the separation of irradiated nuclear fuel, for the treatment of radioactive waste or for the reprocessing of irradiated fuel
87.02 B-1	Vehicles specially designed for the transport of highly radioactive materials
88.01 B	Other balloons and airships
88.02 A	Gliders and kites; rotochutes
88.02 B	Helicopters and gyroplanes
88.02 ex C-1, C-2-b, C-3-b	Other aircraft, powered by single or twin piston or turbopropeller engines, with a maximum take-off rating of more than 550 metric hp, but not more than 2 000 metric hp per engine
88.02 ex C-1, C-2-d, C-3-d	Other aircraft with a take-off rating of, for single or twin piston or turbopropeller engines, more than 2 000 metric hp per engine, or when equipped with single or twin jet motors, more than 500 kg per engine, and aircraft powered by more than two engines or jet motors
88.03 A	Parts of balloons and airships

Spanish Customs
Tariff number

Product description

88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles
89.01 A	Warships
89.04	Ships, boats and other vessels for breaking up
90.09 B	Microfilm readers
90.09 C-1	Photographic (except cinematographic) enlargers and reducers with built-in electronic device for automatic filtering or exposure, other than those specialized for use in the graphic arts
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image
90.16 B-4	Sets of gauges and the like (Johanson type)
90.16 B-5	Automatic machines for checking the airtightness or water-tightness of containers
90.28 C-5	Electric or electronic test benches for aircraft and rockets
90.28 ex C-5	Rapid-action voltage, amperage and frequency regulators and stabilizers, of speeds of more than 0.05 seconds and of stability of more than 0.05%; machines and apparatus for measuring coordinates by means of an automatic numerical reading device, electronically operated
91.04 B	Marine chronometers and similar chronometers
ex 92.10	Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds; except strings for musical instruments
92.11 B	Machines for engraving soft discs
92.11 ex D	Television image and sound recorders and reproducers, magnetic
92.12 A	Gramophone records and other sound or similar recordings, prepared but not recorded (record blanks, tapes, wires, etc.)
92.12 B-1	Wax recordings, discs, matrices and other intermediate forms, recorded
93.03	Artillery weapons, machine guns, sub-machine guns and other military firearms and projectors (other than revolvers and pistols)

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
93.07 A-1	Hunting and sporting ammunition of metal, for rifled arms
93.07 B-1	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof
94.01 A-2	Chairs and other seats, whether or not convertible into beds, of other vegetable materials than wood (osier, reed, rattan, bamboo, etc.), neither upholstered nor covered, and parts thereof
94.03 A-2	Other furniture and parts thereof, of other vegetable materials than wood (osier, reed, bamboo, etc.)
95.05 A	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated), and other animal carving materials
95.05 B-1-a	Frames for fans and hand screens of mother of pearl
95.08 A-1	Worked vegetable or mineral carving materials
96.05	Powder puffs and pads for applying cosmetics or toilet preparations, of any material
98.04 B	Nib points for pens
98.05 C	Slate pencils, drawing charcoals, writing and drawing chalks, tailors' and billiards chalks
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not
98.09 A	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms
Chapter 99	Works of art, collectors' pieces and antiques

LIST B TO ANNEX II

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur

Spanish Customs
Tariff number

Product description

ex 25.04	Natural graphite, other than flake graphite
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01
25.06 B-2	Quartzite, further worked than roughly split or roughly squared
25.07 C	Clay, other than kaolin and bentonite; andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite chamotte and dinas earths
25.10 B	Natural calcium phosphates, other than crude; natural aluminium calcium phosphates, apatite and phosphatic chalk
25.13 A-1	Pumice stone, crude or in lumps
25.15 A-2	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more, including such stone not further worked than roughly split, roughly squared or squared by sawing, with a minimum dimension not exceeding 25 cm
25.15 B	Alabaster
25.16 B	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, with a minimum dimension not exceeding 25 cm
25.17 A	Flint, crushed or powdered
25.17 B	Calibrated granules and chippings for ornamental purposes or for the manufacture of paving tiles, wall tiles or similar pavings or facings
25.18 B	Dolomite, whether or not calcined
25.18 C	Agglomerated dolomite (including tarred dolomite)
25.19 B	Magnesium oxide, whether or not chemically pure; fused magnesia
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker

Spanish Customs

<u>Tariff number</u>	<u>Product description</u>
25.26 A	Powdered mica
26.01 E	Lead ores and concentrates
26.01 F	Zinc ores and concentrates
26.01 G	Tin ores and concentrates
26.01 I	Tungsten ores and concentrates
26.01 M-1	Ilmenite
26.03 A, B	Ash and residues containing lead or zinc
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter
27.08 B	Pitch coke, obtained from coal tar or from other mineral tars
28.01 B	Chlorine
28.01 C	Bromine
28.01 D-2	Iodine, sublimed or resublimed
28.02	Sulphur, sublimed or precipitated; colloidal sulphur
28.03	Carbon (including carbon black)
ex 28.04	Hydrogen, rare gases and other non-metals; except oxygen, arsenic and boron
ex 28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; except crude lithium and calcium of nuclear quality and mercury
28.06	Hydrochloric acid and chlorosulphuric acid
28.08	Sulphuric acid; cleum
28.09	Nitric acid; sulphonitric acids
28.10	Phosphorus pentoxide and phosphoric acids (metal-, ortho- and pyro-)
28.12	Boric oxide and boric acid
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water)
28.14	Halides, oxyhalides and other halogen compounds of non-metals

Spanish CustomsTariff numberProduct description

28.15 B, C	Sulphides of non-metals, except phosphorus sulphides; phosphorus trisulphide
28.16 B	Ammonia in aqueous solution
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium
28.18	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium
28.19	Zinc oxide and zinc peroxide
28.20	Aluminium oxide and hydroxide; artificial corundum
28.21	Chromium oxides and hydroxides
28.22	Manganese oxides
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3
28.24	Cobalt oxides and hydroxides; commercial cobalt oxides
28.25	Titanium oxides
28.27	Lead oxides; red lead and orange lead
ex 28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides; except tin oxides
28.29	Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts
28.30	Chlorides, oxychlorides and hydroxychlorides; bromides and oxybromides; iodides and oxyiodides
28.31	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites
28.32	Chlorates and perchlorates; bromates and perbromates; iodates and periodates
28.35	Sulphides; polysulphides
28.36	Dithionites, including those stabilized with organic substances; sulphonylates
28.37	Sulphites and thiosulphates

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
28.38	Sulphates (including aliums) and persulphates
ex 28.39	Nitrites and nitrates; except natural sodium nitrate containing more than 16.3% of nitrogen
ex 28.40	Phosphites, hypophosphites and phosphates; except ammonium phosphates containing, in the dry state, 6 mg or more of arsenic per kg
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate
28.43	Cyanides and complex cyanides
28.44	Fulminates, cyanates and thiocyanates
28.45	Silicates; commercial sodium and potassium silicates
28.46	Borates and perborates
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates)
28.48	Other salts and peroxy salts of inorganic acids, but not including azides
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinate, tannates and similar compounds, whether or not chemically defined
28.52 B	Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium, whether or not mixed together
28.54	Hydrogen peroxide (including solid hydrogen peroxide)
28.55	Phosphides, whether or not chemically defined
28.56	Carbides, whether or not chemically defined
28.57	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined
28.58 B to G	Other inorganic compounds; liquid air (whether or not rare gases have been removed); compressed air; amalgams, except amalgams of precious metals
29.01	Hydrocarbons
ex 29.02	Halogenated derivatives of hydrocarbons; except dichloromethane (methylene chloride)

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
29.03 A	Sulphonated derivatives of hydrocarbons
29.03 B-1	Nitrobenzene
29.03 B-2	2:4:6 - Trinitrotoluene
29.03 B-4	Other nitrated, nitrosated and mixed derivatives of hydrocarbons
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
ex 29.06	Phenols and phenol-alcohols; except octyl phenol and nonyl phenol
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11
ex 29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols and quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives; except ionones and methylionones
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives

Spanish CustomsTariff numberProduct description

ex 29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives; except adipic acid
ex 29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids, and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives; except crude calcium tartrate
29.19 B	Inositolhexaphosphoric acid and its salts
29.19 E	O,O-dialkylphosphates
29.19 F	Other phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives
ex 29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives; except alpha-beta-1,2,3,4,7,7 -hexachlorobicyclo-(2,2,1)-heptene-(2)-bis-(oxymethylene)-5,6-sulphite
ex 29.22	Amine-function compounds; except ethylene amines other than ethylenediamine
29.23	Single or complex oxygen-function amino-compounds
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins
ex 29.25	Carboxamide-function compounds; amide-function compounds of carbonic acids; except L-naphtyl-N-methyl carbamate
29.26	Carboxyimide-function compounds (including ortho-benzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine)
29.27	Nitrile-function compounds
29.28	Diazo-, azo- and azoxy-compounds
29.29	Organic derivatives of hydrazine or of hydroxylamine
29.30	Compounds with other nitrogen functions

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
ex 29.31	Organo-sulphur compounds; except thiophosphates
29.33	Organo-mercury compounds
ex 29.34	Other organo-inorganic compounds; except tetra-ethyl lead
29.35	Heterocyclic compounds; nucleic acids
29.36	Sulphonamides
29.37	Sultones and sultams
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent
ex 29.41	Other glycosides, natural or reproduced by synthesis, and their salts, esters, ethers and other derivatives; except digitalis glycosides
ex 29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives; except quinine, chinchonine and chinchonidine and their salts
ex 29.44	Antibiotics; except penicillin, streptomycin, tetracycline, terramycin, aureomycin and their salts
29.45	Other organic compounds
30.01 ex A, ex B, C, D	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included; except products falling within sub-headings A and B of heading No. 30.01 of List A to Annex II
30.03 A-1	Insulin-based medicaments (including veterinary medicaments) put up for retail sale
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to Chapter 30
30.05	Other pharmaceutical goods

Spanish CustomsTariff numberProduct description

31.02 B	Synthetic sodium nitrate containing not more than 16.3% of nitrogen
31.02 C	Calcium nitrate containing not more than 16% of nitrogen; calcium nitrate - magnesium nitrate, whether or not pure
31.02 G	Calcium cyanamide containing not more than 25% of nitrogen, whether or not treated with oil
31.02 H-2	Urea containing more than 45% of nitrogen, whether or not pure
ex 31.03	Mineral or chemical fertilizers, phosphatic; except basic slags and single or concentrated superphosphates
31.04 D	Potassium sulphate containing not more than 52% by weight of K_2O
31.04 E	Magnesium sulphate - potassium sulphate containing not more than 30% by weight of K_2O
31.04 F	Mixtures of mineral or chemical fertilizers, potassic, as defined in paragraph (b) of Note 3 to Chapter 31
31.05 A-1	Monoammonium and diammonium orthophosphates containing less than 6 mg of arsenic per kg
31.05 C	Goods falling within Chapter 31 in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg
31.05 D	Other fertilizers
ex 32.01	Tanning extracts of vegetable origin; tannins (tannic acids), including water-extracted gallnut tannin, and their salts, ethers, esters and other derivatives; except tanning extracts of quebracho insoluble in cold water
32.03	Synthetic organic tanning substances and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin
32.05 A, B	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a

Spanish Customs
Tariff number

Product description

	Kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre
32.06	Colour lakes
32.07	Other colouring matter; inorganic products of a kind used as luminophores
32.08 A	Prepared pigments, prepared opacifiers and prepared colours, of the kind used in the ceramic, enamelling and glass industries
32.08 B	Vitrifiable enamels and glazes; glass frit and other glass, in the form of powder, granules or flakes
ex 32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories
32.11	Prepared driers
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements
32.13	Writing ink, printing ink and other inks
33.01 A-1	Essential oils not terpeneless, of lavender, lavandin and mint
33.01 A-5	Other essential oils, not terpeneless
33.01 C-2	Resinoids, other than labdanum and evernia
33.01 E	Terpenic by-products of the deterpenation of essential oils
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or

Spanish Customs
Tariff number

Product description

	more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries
33.06	Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap
34.03 A	Lubricating preparations and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, not containing or containing less than 50% by weight of petroleum oils or of oils obtained from bituminous materials
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents
34.05	Polishes and creams for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04
34.06	Candles, tapers, night-lights and the like
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as 'dental wax' or as 'dental impression compounds in plates, horseshoe shapes, sticks and similar forms
35.01 B	Other casein derivatives; casein glues
ex 35.02	Albumins, albuminates and other albumin derivatives; except ovalbumin and lactalbumin
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass
35.06 ex A	Prepared glues not elsewhere specified or included; except with a basis of sodium silicate emulsion

Spanish Customs

<u>Tariff number</u>	<u>Product description</u>
35.06 ex B	Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg; except with a basis of sodium silicate emulsion
ex Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; except articles of combustible preparations falling within heading No. 36.08, sub-headings B, C and D
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth
37.02 A	Unperforated film
37.02 B	Perforated film for black and white photographs
37.03	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed
ex 37.04	Sensitized plates and film, exposed but not developed, negative or positive; except newsreel
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive
37.07 B-1, B-2	Other cinematograph film, exposed and developed, whether or not incorporating sound track, 35 mm or more in width
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil
38.03 A, B, D	Activated carbon; activated natural mineral products
38.05	Tall oil
38.06	Concentrated sulphite lye
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding 'pine oils' not rich in terpineol)
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils

Spanish Customs
Tariff numberProduct description

38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil; vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products
38.11	Disinfectant, insecticides, fungicides, rat poison, herbicides, anti-sprouting products, plant growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers)
ex 38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries; except prepared glazings and prepared dressings with a basis of amylaceous substances
38.13	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 rods and electrodes
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils
38.15	Prepared rubber accelerators
38.16	Prepared culture media for development of micro-organisms
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
38.18	Composite solvents and thinners for varnishes and similar products
ex 38.19	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; except catalysts for heterogeneous catalysis, octyl phenol and nonyl phenol, mixed

Spanish Customs
Tariff number

Product description

39.01	Other condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones)
ex 39.02 A	Polyethylene*
ex 39.02 B-2	Polyhaloethylenes, in one of the forms mentioned in Note 3(c) and (d) to Chapter 39*
ex 39.02 C	Styrene polymers and copolymers*
ex 39.02 D	Vinylidene chloride polymers and copolymers*
ex 39.02 E	Polyvinyl chloride*
ex 39.02 F	Polyvinyl acetate*
ex 39.02 G	Vinyl copolymers, including acrylic copolymers*
ex 39.02 H	Polyvinyl acetate derivatives (vinyl polyalcohol, mixed polyacetals, etc.)*
ex 39.02 I	Polyacrylates, polymethacrylates and other acrylic polymers*
39.02 K	Ion exchangers
ex 39.02 L	Polypropylene*
ex 39.02 M	Polyethylene and polypropylene, chlorated*
ex 39.02 N	Other polymerization and copolymerization products*
39.02 O	Waste and scrap of polymerization and copolymerization products
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanized fibre
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)
39.05 A	Natural resins modified by fusion and artificial resins obtained by esterification of natural resins or of resinic acids

* Except adhesives with a basis of resin emulsions.

Spanish Customs
tariff number

Product description

39.06 A, B, ex C	Amylaceous high polymers; dextran; linnoxyn
ex 39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06; except fans and hand screens and their frames
40.01 C	Balata, gutta-percha and similar natural gums
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils
40.03	Reclaimed rubber
40.04 A	Tyres, outer casings, inner tubes and air-bags, no longer fit for use as such
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber
40.09	Piping and tubing, of unhardened vulcanised rubber
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber
40.11 A	Solid or cushion tyres of unhardened vulcanised rubber
40.11 B-3	Inner tubes, each weighing not more than 0.5 kg, of unhardened vulcanised rubber

Spanish Customs
Tariff number

Product description

40.11 C-2	Pneumatic tyres, including tubeless tyres, other than for aircraft, including tyres and flaps for cycles, of unhardened vulcanised rubber
40.12 A	Bulbs for droppers, vaporizers, etc., of unhardened vulcanised rubber
40.12 C	Other hygienic and pharmaceutical articles, of unhardened vulcanised rubber, with or without fittings of hardened rubber
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber
40.14	Other articles of unhardened vulcanised rubber
40.15 A	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes
41.01 ex A-3-a	Raw hides and skins of sheep and lamb in the wool, fresh or fresh salted, weighing more than 250 kg per 100 units
41.01 ex A-3-a	Raw hides and skins of sheep and lamb in the wool, dry salted, weighing more than 183.33 kg per 100 units, or dried
41.01 ex A-3-b	Raw hides and skins of sheep and lamb in the wool, dried, weighing more than 116.66 kg but less than 170 kg per 100 units
ex 41.01 B	Sheep and lamb skins, limed or pickled (including cuirots)
ex 41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08; except parchment dressed leather
ex 41.06	Chamois-dressed leather of sheep and lambs
ex 42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of materials other than leather
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes

Spanish Customs

<u>Tariff number</u>	<u>Product description</u>
43.02 B	white fox, white ermine and white mink skins, bleached
43.02 D	Other furskins, tanned or dressed, whether or not dyed
43.02 E	Furskins of any kind, tanned or dressed, sewn together
43.03	Articles of furskin
43.04	Artificial fur and articles made thereof
44.01 A	Agglomerated wood for use as fuel
44.03 C	Poles of wood
44.03 D	Wood, other than tropical wood
44.03 E	Other wood
44.04	Wood, roughly squared or half-squared, but not further manufactured
44.05 A	Rotary cut ("peeled") wood
44.05 E	Other wood
44.12	Wood wool and wood flour
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry
44.16	Cellular wood panels, whether or not faced with base metal
44.17	"Improved" wood, in sheets, blocks or the like
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like

Spanish CustomsTariff numberProduct description

44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards
44.20	Wooden picture frames, photograph frames, mirror frames and the like
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings
44.22 A	Casks, barrels, vats, tubs, buckets and other coopers' products, and parts thereof, of wood, including finished staves
44.22 B-3	Staves of coniferous wood, whether or not sawn on two principal surfaces, but not further worked
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)
44.24	Household utensils of wood
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood
44.28 D	Other articles of wood
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)
45.03	Articles of natural cork
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork
46.02 A-2	Plaits and similar products of plaiting materials, for all uses, whether or not

Spanish CustomsTariff numberProduct description

	assembled into strips; except those of natural vegetable materials
46.02 C	Chinese matting and the like, and other articles of plaiting materials
Chapter 47	Paper-making material
49.01 B-1	Liturgical books, in Latin or Latin and Spanish, with ordinary bindings
49.01 B-2-b	Multilingual dictionaries, other than technical dictionaries, in Spanish and one or more other languages, with ordinary binding
49.01 B-3-b-2	Printed books, booklets, brochures, pamphlets and leaflets, with ordinary bindings, in Hispanic languages, published in countries other than Spanish- or Portuguese-speaking countries
49.02 B-2	Newspapers, journals and periodicals, whether or not illustrated, printed in Hispanic languages, and published in countries other than Spanish- or Portuguese-speaking countries
49.03	Children's picture books and painting books
49.04 B	Music, printed, whether or not bound or illustrated
49.05 A	Terrestrial or celestial globes
49.05 B-2-b	Other maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographic plans, printed, in Hispanic languages, published in countries other than Spanish- or Portuguese-speaking countries
49.07 B	Stock, share and bond certificates and similar documents of title; cheque books
49.08	Transfers (decalcomanias)
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks
49.11 B	Photographs
49.11 C-2	Commercial printed matter (for example, posters, prospectuses, brochures, circulars, forms, catalogues, bills of sale, price lists),

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
	other than catalogues, in foreign languages, of foreign manufactured products, and catalogues, in all languages, of publishing houses and tourist promotion publications in foreign languages
49.11 D	Other printed matter
50.02	Raw silk (not thrown)
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale
50.05	Yarn spun from noil or other waste silk, not put up for retail sale
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk
50.09	Woven fabrics of silk, of noil or other waste silk
Chapter 51	Man-made fibres (continuous)
53.01	Sheep's or lambs' wool, not carded or combed
53.03 A	Waste of sheep's or lambs' wool or of other fine animal hair, not pulled or garnetted
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair
53.12	Woven fabrics of horsehair or of other coarse animal hair

Spanish Customs
Tariff number

Product description

55.02	Cotton linters
55.04	Cotton, carded or combed
55.06	Cotton yarn, put up for retail sale
55.07	Cotton gauze
55.08	Terry towelling and similar terry fabrics, of cotton
55.09	Other woven fabrics of cotton
Chapter 56	Man-made fibres (discontinuous)
Chapter 58	Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery
59.01	Wadding and articles of wadding; textile flock and dust and mill neps
59.02	Felt and articles of felt, whether or not impregnated or coated
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated
59.04	Twine, cordage, ropes and cables, plaited or not
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials

Spanish Customs
Tariff number

Product description

59.17 A	Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other materials, of a kind commonly used for card clothing, and similar products of a kind commonly used in machinery or plant
59.17 D	Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making, or other machinery, and answering the description given in the 4th paragraph of Note 5(a) to Chapter 59
59.17 G	Other textile articles of a kind commonly used in machinery or plant (discs, felt sleeves, washers, joints, etc.)
Chapter 60	Knitted and crocheted goods
Chapter 61	Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods
ex Chapter 62	Other made up textile articles; except fans, hand screens and parts thereof falling within heading No. 62.05 B
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material
64.03 A	Footwear with outer soles of wood or cork; except footwear wholly of wood or cork
64.05 B-1	Parts of footwear (including uppers, in-soles and screw-on heels) of rubber or of artificial plastic material
65.04 B-2	Hats and other headgear, plaited or made from plaited or other strips of any material, lined or trimmed, for women and children
65.06 A	Caps of rubber or artificial plastic material, whether or not lined or trimmed
65.06 B	Metal helmets, whether or not lined or trimmed
67.01 A-1, B	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked

Spanish CustomsTariff numberProduct description

<u>Tariff number</u>	<u>Product description</u>
	quills and scapes); except made up articles other than feather dusters
67.02 A	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of artificial plastic material
67.04 A	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles
68.01 B	Road and paving setts, curbs and flagstones, of natural stone (except slate) of a thickness not exceeding 20 cm
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69
68.03	Worked slate and articles of slate, including articles of agglomerated slate
68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grinding stones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axels and the like of other materials, but without framework; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paper-board or of other materials, whether or not cut to shape or sewn or otherwise made up
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling within heading No. 68.12 or 68.13 or within Chapter 69
68.08	Articles of asphalt or of similar material (for example, of petroleum, bitumen or coal tar pitch)

Spanish CustomsTariff numberProduct description

68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances
68.10	Articles of plastering material
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials
68.15 B	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and mica-folium); except sheets of mica powder of a thickness not exceeding 0.12 mm
68.16 A, C	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included; except electrically fused refractory articles
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)

Spanish Customs
Tariff number

Product description

69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments
69.06 A	Piping, conduits and guttering (including angles, bends and similar fittings), of stoneware
69.07	Unglazed setts, flags and paving, hearth and wall tiles
69.08	Glazed setts, flags and paving, hearth and wall tiles
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture
69.14	Other articles
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)
70.03 A-1	Tubes of glass with a coefficient of expansion greater than 40×10^{-7}
70.03 B-1	Bars and rods of glass not having a low coefficient of expansion
70.03 B-3	Tubes of glass not having a low coefficient of expansion
70.04 A to F	Unworked, cast or rolled glass (including flashed or wired glass), whether or not figured, in rectangles; except plate glass, having a colourless or white cross-section of a thickness exceeding 4 mm and of which no other dimension exceeds 400 mm, of unworked, cast or rolled glass, neither flashed nor wired

Spanish Customs
Tariff numberProduct description

70.05	Unworked drawn or blown glass (including flashed glass), in rectangles
70.06 A to D	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished but not further worked; except polished plate glass, unworked, of a thickness exceeding 4 mm and of which no other dimension exceeds 400 mm
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like
70.08	Safety glass consisting of toughened or laminated glass, shaped or not
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass
70.11 A, B-2, B-3, B-4	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like; except glass envelopes, with or without anode adapters, obtained by moulding, neither coated nor otherwise worked, for cathode-ray tubes, other than of glass with a low coefficient of expansion, of fused silica or of fused quartz
70.12	Glass inners for vacuum flasks or for other vacuum vessels
70.13	Glassware (other than articles falling within heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a

Spanish CustomsTariff numberProduct description

	kind used for the manufacture of clocks and watch glasses and the like
70.16 A	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules
70.18 A-2-a-2-a	Blanks for corrective spectacle lenses or discs, of optical glass not optically worked, of a refraction index between 1.50 and 1.55 inclusive, of which one of the faces is transparent, spherical or toric
70.18 B-2-a	Blanks for corrective spectacle lenses, bifocal or multifocal, not optically worked
70.19 B	Glass cubes and small glass plates, fragments and chippings, whether or not on a backing, for mosaics and similar decorative purposes; ornaments and other fancy articles of lamp-worked glass
70.19 C-1	Glass grains (ballotini) with a refractory index not higher than 1.90
70.19 D	Other
70.20 A, B-1, C, D, E	Glass fibre (including wool), yarns, fabrics, and articles made therefrom; except continuous glass textile fibre, other than those in the form of broken yarn and slivers ("rovings")
70.21 B, C	Articles of glass; except apparatus intended for industrial purposes and parts therefor, of glass with a low coefficient of expansion
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)
71.04	Dust and powder of natural or synthetic precious or semi-precious stones
71.05 B, C	Silver, including silver gilt and platinum-plated silver, semi-manufactured
71.06	Rolled silver, unworked or semi-manufactured

Spanish Customs

<u>Tariff number</u>	<u>Product description</u>
71.07 B, C	Gold, including platinum-plated gold, semi-manufactured
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured
71.09 B, C	Platinum and other metals of the platinum group, semi-manufactured
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured
71.12 A-2	Other articles of jewellery and parts thereof, of precious metal not incorporating precious stones (diamonds, sapphires, rubies and emeralds) or pearls
71.12 B	Jewellery of such alloys of precious metal or of rolled precious metal, as defined in the Spanish supplementary Notes 2 and 3 to Chapter 71
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12
71.14	Other articles of precious metal or rolled precious metal
71.16	Imitation jewellery
73.02 B to L	Ferro-alloys; except ferromanganese
73.04 A	Wire pellets of iron or steel
73.05 A	Iron or steel powders
73.11 ex A-1	Angles, shapes and sections of iron or steel, other than special steel as defined in the Spanish supplementary Note 8(a) to Chapter 73, not further worked than forged
73.11 ex A-2	Angles, shapes and sections of iron or steel, other than special steel as defined in the Spanish supplementary Note 8(a) to Chapter 73, not further worked than cold-formed or cold-finished
73.13 ex B	Sheets and plates of steel resistant to low temperatures, between 3 mm and 4.75 mm thick, subject to a certificate of classification
73.13 D-2-a, ex D-2-b	Other sheets and plates, of iron or steel, not further worked than cold-rolled or cold-finished, of a thickness of 3 mm or more

Spanish CustomsTariff numberProduct description

73.13 ex D-3-e	Other sheets and plates, of iron or steel, plated with silver, gold or platinum
73.15 ex C-7-b	Hoop and strip, of high carbon steel, cold-rolled or cold-finished
73.15 C-8	Sheets and plates of high carbon steel
73.15 C-9-b, C-9-c	Wire of high carbon steel, whether or not coated, other than insulated electric wire, of which the greatest cross-sectional measurement is less than 5 mm
73.15 D-9, E-9, ex F-4, G-9	Wire of alloy steel
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel
73.21	Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures of iron or steel
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified 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
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods
73.24 A	Containers, of iron or steel, for compressed or liquefied gas, of a capacity exceeding 300 litres
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel
73.27 E	Expanded metal, of iron or steel
73.29	Chain and parts thereof, of iron or steel
73.30	Anchors and grapnels and parts thereof, of iron or steel

Spanish Customs
Tariff number

Product description

73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of iron or steel; washers (including spring washers) of iron or steel
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel
73.34	Pins (excluding hat pins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel
73.40	Other articles of iron or steel
Chapter 74	Copper and articles thereof
75.01 C	Nickel waste and scrap
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis
75.06	Other articles of nickel
Chapter 76	Aluminium and articles thereof
Chapter 78	Lead and articles thereof
Chapter 79	Zinc and articles thereof
Chapter 80	Tin and articles thereof
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof; except mechanical appliances specially designed for the remote handling of highly radioactive goods (manually controlled), and except glaziers' diamonds (Nos. 82.04 A and 82.04 B)
Chapter 83	Miscellaneous articles of base metal
84.01 A, B, C-1-a, C-1-b, C-2, D	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers; except water-tube boilers of a pressure exceeding 120 kg/cm ²
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economizers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units
84.05 B	Steam or other vapour power units, incorporating boilers
84.06 B, C, D-2	Internal combustion piston engines; except aircraft engines and parts thereof
84.07	Hydraulic engines and motors (including water wheels and water turbines)
84.08 B to F	Other engines and motors; except reaction engines (turbojets, ram-jets, pulse-jets, rocket engines, etc.) and parts thereof
84.09	Mechanically propelled road rollers

Spanish Customs
Tariff numberProduct description

84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds
84.11 A	High vacuum pumps
84.11 B	Non-mechanical pumps and compressors
84.11 C	Mechanical pumps and compressors, without their engines
84.11 D-2, D-3	Motor pumps and turbo pumps and compressors; except driven solely by gas-turbines
84.11 E	Fans, blowers and the like
84.11 F	Free-piston generators for gas turbines
84.11 G	Parts of machines falling within heading No. 84.11
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air
84.13	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances
84.14 B	Cupolas (metal-melting furnaces)
84.14 C	Catalytic furnaces and ovens for use in the chemical industries, weighing more than 10,000 kg
84.14 D	Bakery ovens, including biscuit ovens
84.14 E	Cement manufacturing ovens
84.14 F	Other ovens
84.14 G	Parts for ovens falling within heading No. 84.14
84.15 C-2	Other refrigerators and refrigerating equipment (electrical and other); except refrigerating equipment weighing not more than 50 kg
84.15 D-2	Other parts of refrigerators and refrigerating equipment
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling)

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
	machines and glass-working machines) and cylinders therefor
84.17	Machinery, plant and similar 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, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical
84.18 D	Other centrifuges; other filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases
84.18 E	Parts of the machinery and plant falling within heading No. 84.18
84.20 A, B, C, D, F	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines
84.22 A	Machinery, stationary or mobile, for remote handling of goods (not manually operated), specially designed for the handling of highly radioactive substances
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers
84.25 A-2, B, C, D, E	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain

Spanish Customs
Tariff number

Product description

	or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29); except harvesters and harvester binders for maize
84.26	Dairy machinery (including milking machines)
84.27	Presses, crushers and other machinery of a kind used in wine-making, cider-making, fruit juice preparation or the like
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard
84.32	Book-binding machinery, including book-sewing machines
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard
84.34	Machinery, apparatus and accessories for type-founding or typesetting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
84.35	Other printing machinery; machines for uses ancillary to printing

Spanish Customs
Tariff numberProduct description

- 84.36 Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines
- 84.37 Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines
- 84.38 Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles)
- 84.39 Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat-making machines and hat-making blocks
- 84.40 B to I Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wall paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor; except washing machines for made-up articles with a capacity in the dry state not exceeding 6 kg
- 84.41 Sewing machines; furniture specially designed for sewing machines; sewing machine needles
- 84.42 Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)
- 84.43 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries

Spanish Customs
Tariff number

Product description

84.44	Rolling mills and rolls therefor
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances
84.51 A-2, B	Typewriters, non-electric, but including portable electric typewriters; cheque-writing machines
84.52 A-2, B, C	Calculating machines, except electronic calculating machines; accounting machines and cash registers, incorporating a calculating device
84.54 B	Other office machines (for example, addressing machines, coin-sorting machines, coin counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines); except hectograph or stencil duplicating machines, fitted with itemizing devices
ex 84.55 A	Parts and accessories suitable for use solely or principally with machines of a kind falling within headings Nos. 84.52 A-1, 84.52 B-1 and 84.52 C-1
84.55 B	Other parts and accessories
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping 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
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance

Spanish CustomsTariff numberProduct description

84.59 D to K	Machines and mechanical appliances, having individual functions, not falling within any other heading or subheading of this Chapter; except those for the manufacture of products falling within subheading 28.51 A (deuterium and deuterium compounds), nuclear reactors, or those specially designed for the recycling of irradiated nuclear fuels
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves
84.62	Ball, roller or needle roller bearings
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads
85.03	Primary cells and primary batteries
85.04	Electric accumulators
85.05	Tools for working in the hand, with self-contained electric motor

Spanish Customs
tariff number

Product description

85.06	Electro-mechanical domestic appliances, with self-contained electric motor
85.07	Shavers and hair clippers, with self-contained electric motor
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)
85.14	Microphones and stands therefor; loud-speakers; audio-frequency electric amplifiers
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus
85.16	Electric traffic control equipment for railways, roads or inland water-ways and equipment used for similar purposes in port installations or upon airfields

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16
85.18	Electrical capacitors, fixed or variable
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps
85.21 D	Cathode-ray tubes
85.21 E	Other electronic lamps, valves and tubes
85.21 G	Mounted piezo-electric crystals
85.21 H	Diodes, transistors and similar semiconductor devices
85.21 I	Electronic microcircuits
85.22 B-3	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter; except goods falling within subheading A, B-1 and B-2, enumerated in List A to Annex II
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes
85.25	Insulators of any material
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of Chapter 85
86.03 B	Steam rail locomotives; tenders

Spanish CustomsTariff numberProduct description

87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys
87.02 A	Motor vehicles for the transport of persons or of persons and goods (dual-purpose)
87.02 B-3	Other motor vehicles for the transport of goods or materials, including chassis fitted with a driver's cab
87.03 A	Mobile television units
87.03 C	Crane lorries
87.03 D	Other special purpose motor lorries and vans
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports, for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers) tractors of the type used on railway station platforms; parts of the foregoing vehicles
87.08	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons and parts of such vehicles
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds
87.10	Cycles (including delivery tricycles), not motorized
87.11	Invalid carriages, whether or not motorized or otherwise mechanically propelled
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11
87.13	Baby carriages and parts thereof
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof

Spanish Customs
Tariff number

Product description

88.01 A	Sounding balloons for meteorology and other purposes
88.02 ex C-1, C-2-a, C-3-a	Other aircraft, powered by single or twin piston or turbopropeller engines, with a maximum take-off rating of not more than 550 metric hp per engine
88.02 ex C-1, C-2-c, C-3-c	Other aircraft, powered by single or twin jet motors, with a maximum take-off rating of not more than 500 kg per engine
88.03 B	Parts of flying machines, gliders and kites
88.04	Parachutes and parts thereof and accessories thereto
ex Chapter 89	Ships, boats and floating structures; except warships and ships, boats and other vessels for breaking up (No. 89.01 A and 89.04)
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other
90.05	Refracting telescopes (monocular and binocular), prismatic or not
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy
90.07	Photographic cameras; photographic flashlight apparatus and flash bulbs, other than discharge lamps of heading No. 85.20
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles

Spanish CustomsTariff numberProduct description

- 90.09 A, C-2,
B-7, D
Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers; except microfilm readers and photographic (except cinematographic) enlargers and reducers with built-in electronic device for automatic filtering or exposure
- 90.10
Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photocopying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors
- 90.11
Microscopes and diffraction apparatus, electron and proton
- 90.13
Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter; lasers, other than laser diodes
- 90.14
Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders
- 90.15
Balances of a sensitivity of 5 cg or better, with or without their weights
- 90.16 A, B-1,
B-2, B-3,
B-6, B-7,
C, D
Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors; except sets of gauges and the like (Johanson type) and automatic machines for checking the airtightness or watertightness of containers
- 90.17
Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)
- 90.18
Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators)

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
90.19	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability
90.20	Apparatus based on the use of X-rays or of the radiations from radioactive substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes
90.28 A, B, C-1, C-2, C-3, C-4, ex C-6	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus; except electric or electronic test benches for aircraft and rockets, and rapid-action voltage, amperage and frequency regulators and stabilisers of speeds, of more than 0.05 seconds and of stability of more than 0.05 per cent, and machines and apparatus for measuring coordinates by means of an automatic numerical reading device, electronically operated (subheadings C-5 and ex C-6)
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels
91.04 A, C, D, E	Other clocks; except marine chronometers and similar chronometers
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor
91.07	Watch movements (including stop-watch movements), assembled
91.09	Watch cases and parts of watch cases
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof
91.11 A, ex B	Platform escapements; sets of escape wheels; sets of anchors; sets of balances (assembled

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
	on their staves); regulators, finished springs, hair springs, jewels and plugs
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps
92.02	Other string musical instruments
92.03	Pipe and reed organs, including harmoniums and the like
92.04	Accordions, concertinas and similar musical instruments; mouth organs
92.05	Other wind musical instruments
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth blown sound signalling instruments (for example, whistles and boatswains' pipes)
92.10 H	Musical instrument strings
92.11 A	Automatic record players actuated directly or indirectly by counters or coins
92.11 C	Magnetophones for the magnetic recording and/or reproduction of sound
92.11 E	Other
92.12 B-2	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recordings, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording, recorded but not being wax recordings, discs, matrices and other intermediate forms
92.13	Other parts and accessories of apparatus falling within heading No. 92.11

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor
93.02	Revolvers and pistols, being firearms
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms
93.07 A-2, A-3	Hunting and sporting ammunition, and parts thereof, including bullets and shot; except of metal, for rifled arms
93.07 B-2	Other projectiles of the heading; except war projectiles, munitions (including mines), and parts thereof
94.01 A-1, A-3, A-4, B	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof; except products of other vegetable materials than wood (osier, reed, bamboo, etc.)
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles
94.03 A-1, B, C, D	Other furniture and parts thereof; except products of other vegetable materials than wood (osier, reed, bamboo, etc.)
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)
95.05 B-1-b, B-2, B-3, B-4	Finished articles (including blanks thereof); except frames for fans and hand screens of mother of pearl
95.08 A-2, B, C, D	Articles of vegetable or mineral carving material; moulded or carved articles of wax,

Spanish Customs
Tariff number

Product description

	of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops
96.06	Hand sieves and hand riddles, of any material
Chapter 97	Toys, games and sports requisites; parts thereof
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles
98.02	Slide fasteners and parts thereof
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05
98.04 A	Pen nibs
98.05 A	Pencils of all kinds and pastels
98.05 B	Pencil leads
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes
98.09 B	Copying pastes with a basis of gelatin, whether or not on a paper or textile backing

<u>Spanish Customs Tariff number</u>	<u>Product description</u>
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof
98.12	Combs, hair-slides and the like
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing

LIST C TO ANNEX II

PRODUCTS PROCESSED FROM AGRICULTURAL RAW MATERIALS

PART I

<u>Spanish Customs Tariff heading No.</u>	<u>Product description</u>
17.04 B, C, D	Sugar confectionery not containing cocoa: <ul style="list-style-type: none"> - Nougat and marzipan - Fruit jellies and fruit pastes imported in the form of sugar confectionery - Other
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
21.06 A-1, B	Natural yeasts (active or inactive); prepared baking powders: <ul style="list-style-type: none"> - Natural yeasts, active, pressed, for use in bakery - Prepared baking powders

<u>Spanish Customs Tariff heading No.</u>	<u>Product description</u>
22.02 ex B, ex C	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07: - With sugar, containing concentrated milk or milk fats - Without sugar, containing concentrated milk or milk fats
ex 29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42: - Sorbose and its salts and esters
35.01 A	Casein and caseinates
<u>PART II</u>	
ex 15.10	Fatty acids; acid oils from refining; fatty alcohols: - Other fatty acids; acid oils from refining: -- Products obtained from pinewood with a fatty acid content of 90% or more by weight
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations
21.07 F, G	Food preparations not elsewhere specified or included: - Food preparations being substitutes for mother's milk for the treatment of infants' metabolic alterations - Other
22.03	Beer made from malt
22.09 ex F, ex D	Liqueurs and other spirituous beverages for direct consumption, containing eggs or egg yolks and/or sugar (sucrose or invert sugar)

Spanish Customs

<u>Tariff heading No.</u>	<u>Product description</u>
29.04 ex B-3	Mannitol and sorbitol
29.10 ex B	Methyl glucosides
29.14 ex A, ex B	Esters of mannitol and esters of sorbitol
29.16 A-1, A-2	Alcohol acids: - Lactic acid of a strength of not more than 50% - Lactic acid of a strength of more than 50%, and its salts and esters
29.16 ex A-7	Glyceric, glycollic, saccharonic, isosaccharonic and heptasaccharic acids and their salts and esters
29.35 ex D-2	Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol
ex 35.02	Ovalbumin and lactalbumin
35.06 ex A	Prepared glues not elsewhere specified or included: - With a basis of sodium silicate emulsion
35.06 ex B	Products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg: - With a basis of sodium silicate emulsion
ex 38.12	Prepared glazings and prepared dressings with a basis of amylaceous substances
38.19 ex J	Products of sorbitol cracking
ex 39.02	Adhesives with a basis of resin emulsions
39.06 ex C	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn: - Not specified, excluding linoxyn

PART III

19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
21.02 ex B	Roasted coffee substitutes, other than of chicory
21.02 ex C	Extracts of coffee substitutes, other than of chicory

Spanish Customs
Tariff number

Product description

PART IV

ex 19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa
19.03	Macaroni, spaghetti and similar products

LIST D TO ANNEX II

FISH AND FISHERY PRODUCTS

PART I

Spanish Customs
Tariff number

Product description

03.01 A, B	Fish, live, fresh or chilled
03.01 C-3, C-4	Tunny and other tunas (<i>Thunnus</i> , <i>Neothunnus</i> , or <i>Parathunnus</i> and <i>Euthunnus</i>), bonitos and similar (<i>Sarda</i> , <i>Auxis</i> and <i>Oreynopsis</i> , spp.), frozen
03.01 D-1	Fillets, whole or in pieces, fresh or chilled
03.01 E-1	Fish -liver and roes, fresh or chilled
05.05	Fish waste
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption
15.04	Fats and oils, of fish and marine mammals, whether or not refined
16.05	Crustaceans and molluscs, prepared or preserved
23.01	Flours and meals of meat, offals, fish, crustaceans and molluscs, unfit for human consumption; greaves

PART II

03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process
15.10 A	Fatty acids
15.10 B	Acid oils from refining

Spanish Customs
Tariff numberProduct description

15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared
16.04 C	Prepared or preserved tunny fish and the like
16.04 D	Prepared or preserved salmon
16.04 E	Prepared or preserved caviar and caviar substitutes
16.04 F	Prepared or preserved fish, other

ANNEX III TO THE AGREEMENT

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

TITLE I. DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 1. For the purpose of implementing the Agreement, the following products shall be considered as products originating in a State Party to this Agreement:

- (a) Products wholly obtained in that State;
- (b) Products obtained in that State, in the manufacture of which products other than those referred to in sub-paragraph (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of article 5. This condition shall not apply, however, to products which, within the meaning of this annex, originate in the State into which the said products are imported.

Article 2. 1. Those products originating in a State Party to this Agreement in accordance with the provisions of article 1 shall also be considered as originating there which, after being exported, have undergone no working or processing in another State Party to this Agreement or which have not undergone sufficient working or processing there to confer on them the status of originating products by virtue of the provisions of article 1, provided that:

- (a) Only products originating in any of those States have been used in the course of the working or processing;
- (b) Where a percentage rule limits in the list A or in list B referred to in article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the other States Parties to this Agreement in accordance with the percentage rules and with the other rules contained in the said Lists without any possibility of cumulation from one State Party to this Agreement to another.

2. For the purpose of implementing paragraph 1(a), the fact that products other than those referred to in this sub-paragraph are used in a proportion not exceeding in total value 5 per cent of the value of the products obtained and imported into the territory of a State Party to this Agreement does not affect the determination of the origin of the latter products, provided that they would not have caused the products exported from the territory in which they originated in the first place to lose their status of originating products had they been incorporated there.

3. In cases referred to under paragraphs 1(b) and 2 no non-originating product may be incorporated if it only undergoes the working or processing provided for in paragraph 3 of article 5.

Article 3. (This annex does not contain an article 3.)

Article 4. The following shall be considered as wholly obtained in a State Party to this Agreement within the meaning of subparagraph (a) of article 1:

- (a) Mineral products extracted from its soil or from its seabed;
- (b) Vegetable products harvested there;
- (c) Live animals born and raised there;
- (d) Products from live animals raised there;
- (e) Products obtained by hunting or fishing conducted there;
- (f) Products of sea fishing and other products taken from the sea by its vessels;
- (g) Products made aboard its factory ships exclusively from products referred to in subparagraph (f);

- (h) Used articles collected there fit only for the recovery of raw materials;
- (i) Waste and scrap resulting from manufacturing operations conducted there;
- (j) Goods produced there exclusively from products specified in sub-paragraphs (a) to (i).

Article 5. 1. For the purpose of implementing sub-paragraph (b) of article 1, the following shall be considered as sufficient working or processing:

- (a) Working or processing as a result of which the goods obtained receive a classification under a tariff heading other than that covering each of the products worked or processed, except, however, working or processing specified in list A, where the special provisions of that list apply;
- (b) Working or processing specified in list B.

“Sections”, “chapters” and “tariff headings” shall mean the sections, chapters and tariff headings in the Customs Co-operation Council Nomenclature for the Classification of Goods in Customs Tariffs.

2. When, for a given product obtained, a percentage rule limits in list A and in list B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate if the rates are identical in both lists, or to the higher of the two if they are different.

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

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

Article 6. 1. Where the lists A and B referred to in article 5 provide that goods obtained shall be considered as originating products only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration for determining such percentage shall be:

—On the one hand, as regards products whose importation can be proved: their Customs value at the time of importation; as regards products of undetermined origin: the earliest ascertainable price paid for such products in the territory where manufacture takes place;

—And on the other hand, the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

This article also applies for the implementation of article 2.

2. Where article 2 applies, “added value acquired” shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the territory concerned and the Customs value of all the products imported and worked or processed in that territory.

Article 7. Goods originating in the sense of this annex and constituting a single shipment which is not split up may be transported through territory other than that of any State Party to this Agreement with, should the occasion arise, trans-shipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the Customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries nor been delivered for home use and have not undergone operations, other than unloading, reloading or any operation designed to preserve them in good condition.

TITLE II. METHODS OF ADMINISTRATIVE CO-OPERATION

Article 8. 1. Originating products within the meaning of this annex shall, on importation into a State Party to the Agreement, benefit from the Agreement upon submission of one of the following documents, provided that the notation “EFTA-SPAIN TRADE” has been printed in block letter outline diagonally across the document:

- (a) An EUR.1 movement certificate, hereinafter referred to as an EUR.1 certificate, a specimen of which is given at appendix 5 to this annex, or
- (b) A form EUR.2, a specimen of which is given at appendix 6 to this annex, for consignments consisting only of originating products and provided the value does not exceed 1,500 units of account per consignment.

2. The following shall be admitted as originating products within the meaning of this Annex, without it being necessary to produce either of the documents referred to in paragraph 1:

- (a) Products sent as small packages to private persons, provided that the value of the products does not exceed 100 units of account;
- (b) Products forming part of travellers’ personal luggage, provided that the value of the products does not exceed 300 units of account.

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

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

3. The unit of account (UA) has a value of 0.88867088 grams of fine gold. Should the unit of account be changed, the States Parties to this Agreement shall make contact with each other at Joint Committee level to redefine the value in terms of gold.

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

5. Sets, within the meaning of General Rule 3 of the Customs Co-operation Council Nomenclature, shall be regarded as originating when all component articles are originating

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

Article 9. 1. An EUR.1 certificate shall be issued by the Customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

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

3. The Customs authorities of the States Parties to this Agreement may issue EUR.1 certificates if the goods to be exported can be considered as products originating in a State Party to this Agreement within the meaning of article 2 of this annex and provided that the goods covered by the EUR.1 certificates are in its territory.

Where article 2 of this annex is applied, the EUR.1 certificates shall be issued by the Customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in article 2 of this annex, upon presentation of the EUR.1 certificates issued previously.

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

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

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

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

EUR.1 certificates issued retrospectively must be endorsed with one of the following phrases: "NACHTRÄGLICH AUSGESTELLT", "DÉLIVRÉ 'A POSTERIORI' ", "RILASCIATO 'A POSTERIORI' ", "ISSUED RETROSPECTIVELY", "ANNETTU JÄLKIKÄTEEN", "UTGEFID EFTIRA", "UTSTEDT SENERE", "EMITIDO 'A POSTERIORI' ", "UTFÄRDAT I EFTERHAND", "EXPEDIDO 'A POSTERIORI' ".

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

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

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

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

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

Article 10. 1. An EUR.1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form of which a specimen is given at appendix 5 to this annex, which shall be completed in accordance with this annex.

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

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

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

5. When an EUR.1 certificate is issued within the meaning of paragraph 5 of article 9 of this annex after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

—Indicate the place and date of exportation of the goods to which the EUR.1 certificate relates;

—Certify that no EUR.1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

6. Applications for EUR.1 certificates and the EUR.1 certificates referred to in the second sub-paragraph of paragraph 3 of article 9 of this annex, upon presentation of which new EUR.1 certificates are issued, must be preserved for at least two years by the Customs authorities of the exporting State.

Article 11. 1. EUR.1 certificates shall be made out on the form of which a specimen is given at appendix 5 to this annex. This form shall be printed in one or more of the official languages of the States Parties to this Agreement or in English. EUR.1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR.1 certificate shall measure 210 × 297 mm. A tolerance of up to plus 8 mm or minus 5 mm may be allowed. The paper used must be white-sized writing paper not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye. The EUR.1 certificate shall bear the notation "EFTA-SPAIN TRADE" printed in block letter outline diagonally across the form.

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

Article 12. 1. An EUR.1 certificate must be submitted, within four months of the date of issue by the Customs authorities of the exporting State, to the Customs authorities of the importing State where the goods are entered, in accordance with the procedures

laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to paragraph 3 of article 5 of this annex where, at the request of the person declaring the goods at Customs, a dismantled or non-assembled article falling within chapter 84 or 85 of the Customs Co-operation Council Nomenclature is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR.1 certificate may be submitted for the whole article upon importation of the first instalment.

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

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

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

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

6. Proof that the conditions set out in article 7 of this annex have been met shall be provided by submission to the Customs authorities of the importing State of either:

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

Article 13. 1. By derogation from paragraphs 1 to 6 of article 9 and from paragraphs 1 and 6 of article 10 of this annex, a simplified procedure for the issue of EUR.1 certificates is applicable in accordance with the following provisions.

2. The Customs authorities in the exporting State may authorize any exporter, hereinafter referred to as "approved exporter", who satisfies the conditions set out in paragraph 3 and who intends to carry out transactions for which EUR.1 certificates may be issued, not to submit to the Customs office in the exporting State at the time of export either the goods or the application for an EUR.1 certificate relating to those goods for the purpose of obtaining an EUR.1 certificate under the conditions laid down in paragraph 4 of article 8, paragraphs 1 to 4 of article 9 and paragraph 2 of article 12 of this annex.

The Customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 1.

3. The authorization referred to in paragraph 2 shall be granted only to exporters making frequent shipments and who offer, to the satisfaction of the Customs authorities, all guarantees necessary to verify the originating status of the products.

The Customs authorities shall refuse such authorization to exporters who do not offer all the guarantees which they consider necessary.

The Customs authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

4. The authorization shall stipulate, at the choice of the Customs authorities, that box No. 11, "Customs Endorsement", of the EUR.1 certificate must:

- (a) Either be endorsed beforehand with the stamp of the competent Customs office of the exporting State and the handwritten or non-handwritten signature of an official of that office, or
- (b) Be endorsed by the approved exporter with a special stamp which has been approved by the Customs authorities of the exporting State and corresponds to the specimen given at Appendix 7 to this Annex; this stamp may be preprinted on the forms.

Box No. 11, "Customs Endorsement", of the EUR.1 certificate shall be completed if necessary by the approved exporter.

5. In the cases referred to in paragraph 4(a), one of the following phrases shall be entered in box No. 7, "Remarks", of the EUR.1 certificate: "SIMPLIFIED PROCEDURE", "VEREINFACHTES VERFAHREN", "PROCÉDURE SIMPLIFIÉE", "PROCEDURA SEMPLIFICATA", "YKSINKERTAISTETTU MENETTELY", "EINFÖLDUN AFGREIDSLU", "FORENKLET PROSEDYRE", "PROCEDIMIENTO SIMPLIFICADO", "FÖRENKLAD PROCEDURE".

The approved exporter shall if necessary indicate in box No. 13, "Request for Verification", of the EUR.1 certificate the name and address of the Customs authority competent to verify the EUR.1 certificate.

6. In the authorization the Customs authorities shall specify in particular:

- (a) The conditions under which the applications for EUR.1 certificates are made,
- (b) The conditions under which these applications and the EUR.1 certificates used as the basis for the issue of other EUR.1 certificates under the conditions laid down in the second sub-paragraph of paragraph 3 of article 9 of this annex are kept for at least two years,
- (c) In the cases referred to in paragraph 4(b), the Customs authorities competent to carry out the subsequent verification referred to in article 17 below.

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

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

The Customs authorities in the exporting State may carry out any check on the approved exporter which they consider necessary. The approved exporter must allow this to be done.

8. The provisions of this article shall not prejudice application of the rules of the States Parties to this Agreement on Customs formalities and the use of Customs documents.

Article 14. 1. Form EUR.2 shall be completed and signed by the exporter or, under his responsibility, by his authorized representative. It shall be made out on the form of which a specimen is given at appendix 6. This form shall be printed in one or more of the official languages of the States Parties to this Agreement or in English. It shall be made out in one of those languages and in accordance with the provisions of the domestic law

of the exporting State. If it is handwritten it must be completed in ink and in capital letters.

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

3. Form EUR.2 shall measure 210 × 148 mm. A tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white-sized writing paper not containing mechanical pulp and weighing not less than 64 g/m². The form EUR.2 shall bear the notation "EFTA-SPAIN TRADE" printed in block letter outline diagonally across the form.

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

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

6. An exporter who has completed a form EUR.2 shall be obliged to submit, at the request of the Customs authorities of the exporting State, supporting evidence concerning the use of this form.

Article 15. 1. Goods sent from an EFTA country or from Spain for exhibition in a country other than a State Party to this Agreement and sold after the exhibition for importation into Spain or into an EFTA country shall be accepted as eligible for tariff treatment provided for in this Agreement on condition that the goods meet the requirements of this annex entitling them to be recognized as originating in an EFTA country or in Spain, and provided that it is shown to the satisfaction of the Customs authorities that:

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

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

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

Article 16. 1. In order to ensure the proper application of this title, the States Parties to this Agreement shall assist each other, through their respective Customs administrations, in checking the authenticity and accuracy of EUR.1 certificates, including those issued under paragraph 3 of article 9 of this annex, and exporters' declarations made on forms EUR.2.

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

3. The Customs authorities of the States Parties to this Agreement shall provide each other, through the EFTA Secretariat, with specimen impressions of stamps used in their Customs offices for the issue of EUR.1 certificates.

4. Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect particulars for the purpose of obtaining a preferential treatment for goods. This paragraph applies *mutatis mutandis* in the case of the use of the procedure laid down in article 13 of this annex.

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

6. When products originating in a State Party to this Agreement and imported into a free zone under cover of an EUR.1 certificate undergo treatment or processing, the Customs authorities concerned must issue a new EUR.1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this annex.

Article 17. 1. Subsequent verifications of EUR.1 certificates and of form EUR.2 shall be carried out at random or whenever the Customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing the provisions of paragraph 1, the Customs authorities of the importing State shall return the EUR.1 certificate or the form EUR.2 or a photocopy thereof, to the Customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry. The invoice, if it has been submitted, or a copy thereof, shall be attached to the EUR.1 certificate or to the form EUR.2 and the Customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

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

3. The Customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed EUR.1 certificate or form EUR.2 applies to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the Customs authorities of the importing State and those of the exporting State or where they raise a question as to be the interpretation of this annex, they shall be submitted to the Joint Committee.

For the purpose of the subsequent verification of EUR.1 certificates, the Customs authorities of the exporting State must keep the export documents, or copies of EUR.1 certificates used in place thereof, for not less than two years.

TITLE III. FINAL PROVISIONS

Articles 18 and 19. (This annex does not contain an article 18 or an article 19.)

Article 20. The explanatory notes, lists A and B and specimens of the EUR.1 certificate, of the form EUR.2 and of the special stamp shall form an integral part of this annex.

Article 21. Goods which conform to the provisions of title I and which on the commencing date (paragraph 7 of annex I) are either being transported or are being held in a State Party to this Agreement in temporary storage, in bonded warehouses or in free zones

may be accepted as originating products subject to the submission—within four months from that date—to the Customs authorities of the importing State of an EUR.1 certificate, drawn up retroactively by the competent authorities of the exporting State, and of any documents that provide supporting evidence of the conditions of transport.

Article 22. The States Parties to this Agreement undertake to introduce any measures necessary to ensure that the EUR.1 certificates which their Customs authorities are authorized to issue in pursuance of this Agreement are issued under the conditions laid down by this Agreement. They also undertake to provide the administrative co-operation necessary for this purpose, in particular to check on the itinerary of goods traded under this Agreement and the places in which they have been held.

Articles 23 and 24. (This annex does not contain an article 23 or an article 24.)

Article 25. 1. A product originating in an EFTA country other than Portugal, which has been imported into Spain, or a product originating in Spain, which has been imported into an EFTA country and thereafter exported to another EFTA country other than Portugal in accordance with article 2 of this annex, shall be eligible, upon importation into that EFTA country, for the tariff treatment provided for in annex I to this Agreement.

2. A product originating in an EFTA country, which has been imported into another EFTA country and thereafter exported to Spain in accordance with article 2 of this annex, shall be eligible, upon importation into that country, for the tariff treatment provided for in annex II to this Agreement.

3. A product originating in Spain, which has been imported into an EFTA country other than Portugal and thereafter exported to Portugal in accordance with article 2 of this annex, shall be eligible, upon importation into that country, for the tariff treatment provided for in annex P to this Agreement.

4. A product originating in Portugal, which has been imported into Spain and thereafter exported to another EFTA country in accordance with article 2 of this annex, shall be eligible, upon importation into that EFTA country, for the tariff treatment provided for in annex I to this Agreement.

5. A product originating in an EFTA country other than Portugal, which has been imported into Spain and thereafter exported to Portugal in accordance with article 2 of this annex shall be eligible, upon importation into Portugal, for the tariff treatment provided for in annex P to this Agreement.

Article 26. (This annex does not contain an article 26.)

Article 27. For the purpose of implementing article 2 of this annex, any product originating in the territory of a State Party to this Agreement shall, on exportation to the territory of another State Party to this Agreement, be treated as a non-originating product during the period or periods in which the last-mentioned State Party to this Agreement applies the rate of duty applicable to third countries to such products in accordance with this Agreement.

Appendix I to annex III

EXPLANATORY NOTES

Note 1, article 1

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

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the State Party to this Agreement to which they belong provided that they satisfy the conditions set out in explanatory note 5.

Note 2, articles 1 and 2

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

Note 3, articles 2 and 5

For the purpose of implementing the provisions of paragraph 1 (b) of article 2, the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in lists A and B. Where the products obtained appear in list A, the percentage rule therefore constitutes a criterion additional to that of change of tariff heading for any non-originating product used. Likewise the provisions ruling out the possibility of cumulating the percentages shown in lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4, articles 1 and 2

Packing shall be considered as forming a whole with the goods contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has intrinsic utilization value and is of a durable nature apart from its function as packing.

Note 5, article 4 (f)

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

- (a) Which are registered or recorded in a State Party to this Agreement;
- (b) Which sail under the flag of a State Party to this Agreement;
- (c) Which are at least 50 per cent owned by nationals of a State Party to this Agreement or by a company with its head office in such a State, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of a State Party to this Agreement and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to such a State or to public bodies or nationals of such a State;
- (d) Of which the captain and officers are all nationals of a State Party to this Agreement;
- (e) Of which at least 75 per cent of the crew are nationals of a State Party to this Agreement.

Note 6, article 6

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

"Customs value" shall be understood as meaning the Customs value laid down in the Convention concerning the Valuation of Goods for Customs Purposes signed in Brussels on 15th December 1950.¹

Note 7, paragraph 1 of article 16 and article 22

Where an EUR.1 certificate has been issued under the conditions laid down in paragraph 3 of article 9 and relates to goods re-exported in the same state, the Customs authorities of the country of destination must be able to obtain, by means of administrative co-operation, true copies of the EUR.1 certificate or certificates issued previously relating to those goods.

¹ United Nations, *Treaty Series*, vol. 171, p. 305.

Appendix 2 to annex III

LIST A

LIST OF WORKING OR PROCESSING OPERATIONS WHICH RESULT IN A CHANGE OF TARIFF HEADING WITHOUT CONFERRING THE STATUS OF "ORIGINATING" PRODUCTS ON THE PRODUCTS UNDERGOING SUCH OPERATIONS, OR CONFERRING THIS STATUS ONLY SUBJECT TO CERTAIN CONDITIONS

SECTION I

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
ex 17.04	Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g	Manufacture from products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
ex 19.02	Malt extract	Manufacture from products of heading No. 11.07	
ex 19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	Manufacture from cereals and derivatives thereof, meat and milk, or in which the value of products of Chapter 17 * used exceeds 30% of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from potato starch	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	Manufacture from any product other than of Chapter 17 * or in which the value of the products of Chapter 17 used exceeds 30% of the value of the finished product	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from products of Chapter 11	

* This rule does not apply where the use of maize of the "asa indurata" type or "durum wheat" is concerned

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
19.08	Pastry, biscuits, cakes and other fine bakera's wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	
ex 21.05	Soups and broths in liquid, solid or powder form	Manufacture from products of heading No. 20.02	
ex 22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07, not containing milk or milk fats, containing sugar (sucrose or invert sugar); other	Manufacture from fruit juices * or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No. 08.04, 20.07, 22.04 or 22.05	
ex 22.09	Spirits, excluding rum, arrack, tafia, gin, whisky, vodka with ethyl alcohol content of 45.2° or less and plum, pear and cherry brandy, containing eggs or egg-yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No. 08.04, 20.07, 22.04 or 22.05	

* This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
ex 28.19	Zinc oxide	Manufacture from products of heading No. 79.01	
ex 28.38	Aluminium sulphate		
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
32.06	Colour lakes	Manufacture from materials of heading No. 32.04 or 32.05 *	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white *	
ex 33.06	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Manufacture from essential oils (terpeneless or not), concretes, absolutes or resinoids *	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
ex 35.07	Preparations used for clarifying beer, composed of papain and bentonite; enzymatic preparations for desizing textiles		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

* These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No. 37.02 *	
37.02	Film in rolls, sensitised, unexposed, perforated or not	Manufacture from products of heading No. 37.01 *	
37.04	Sensitised plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No. 37.01 or 37.02 *	
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.12	Prepared glassings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brasing or welding; soldering, brasing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

* These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
38.18	Composite solvents and thinners for varnishes and similar products		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.19	<p>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, excluding:</p> <ul style="list-style-type: none"> - Fuel oil and dippel's oil; - Naphthenic acids and their water-insoluble salts; esters of naphthenic acids; - Sulphonaphthenic acids and their water-insoluble salts; esters of sulphonaphthenic acids; - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals of ammonium or of ethanolumines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts; - Mixed alkylbenzenes and mixed alkylinaphthalenes; - Ion exchangers; - Catalysts; - Getters for vacuum tubes; - Refractory cements or mortars and similar compositions; - Alkaline iron oxide for the purification of gas; - Carbon (excluding that in artificial graphite of heading No. 38.01) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures; 		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
ex 38.19 (cont'd)	- Sorbitol other than that of heading No. 29.04; - Ammoniacal gas liquors and spent oxide produced in coal gas purification		
ex 38.19	Auxiliary products of a kind used in the textile, leather and paper industries (not elsewhere specified or included); composite plasticizers, hardeners, and stabilizers for plastic materials and for products based on plastic materials (not elsewhere specified or included)		Manufacture in which the value of the products used does not exceed 60% of the value of the finished product *
ex 39.02	Polymerisation products		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

* These provisions shall continue to be applied until 31st December 1978

Customs Tariff Heading No.	Products obtained Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
ex 39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06 with the exception of fans and hand screens, non-mechanical, frames and handles therefor and parts of such frames and handles, and corset busks and similar supports for articles of apparel or clothing accessories		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch		Manufacture in which the value of the products used, except that of natural rubber, does not exceed 50% of the value of the finished product
41.08	Patent leather and imitation patent leather; metallised leather		Varnishing or metallising of leather of headings Nos. 41.02 to 41.06 (other than skin leather of crossed Indian sheep and Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather articles) in which the value of the skin leather used does not exceed 50% of the value of the finished product
43.05	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No. ex 43.02) *	
ex 44.21	Complete wooden packing cases, boxes, crates, drums and similar packings, excepting those made of fibreboard		Manufacture from boards not cut to size
ex 44.28	Match splints; wooden pegs or pins for footwear	Manufacture from dressed wood	
45.05	Articles of natural cork		Manufacture from products of heading No. 45.01

* These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
ex 48.07	Paper and paperboard, ruled, lined, or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards, boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp
ex 48.16	Boxes, bags and other packing containers, of paper or paperboard		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No. 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No. 49.11	
50.04 *	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No. 50.04
50.05 *	Yarn spun from noil or other waste silk, not put up for retail sale		Manufacture from products of heading No. 50.03
ex 50.07 *	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of headings Nos. 50.01 to 50.03
ex 50.07 *	Imitation cutgut of silk		Manufacture from products of heading No. 50.01 or of heading No. 50.03 neither carded nor combed

* For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
50.09 **	Woven fabrics of silk, of noil or of other waste silk		Manufacture from products of heading No. 50.02 or 50.03
51.01 *	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 *	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp
51.03 *	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 **	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 *	Metallised yarn, being textile yarn spun with metal or covered with metal by any process		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
52.02 **	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste

* For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

** For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not glassed, falling within headings Nos. ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
53.06 *	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No. 53.01 or 53.03
53.07 *	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No. 53.01 or 53.03
53.08 *	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No. 53.02
53.09 *	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No. 53.02 or from raw horsehair of heading No. 05.03
53.10 *	Yarn of sheep's or lambs' wool of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of heading Nos. 05.03 and 53.01 to 53.04
53.11 **	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of headings Nos. 53.01 to 53.05
53.12 **	Woven fabrics of horsehair or of other coarse animal hair		Manufacture from products of headings Nos. 53.02 to 53.05 or from horsehair of heading No. 05.03
54.03 *	Flax or ramie yarn, not put up for retail sale		Manufacture either from products of heading No. 54.01 neither carded nor combed or from products of heading No. 54.02
54.04 *	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No. 54.01 or 54.02
54.04 **	Woven fabrics of flax or of ramie		Manufacture from materials of heading No. 54.01 or 54.02

* For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

** For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 cm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Customs Tariff Heading No.	Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
55.05 *	Cotton yarn, not put up for retail sale			Manufacture from materials of heading No. 55.01 or 55.03
55.06 *	Cotton yarn, put up for retail sale			Manufacture from materials of heading No. 55.01 or 55.03
55.07 **	Cotton gauze			Manufacture from materials of heading No. 55.01, 55.03 or 55.04
55.08 **	Terry towelling and similar terry fabrics, of cotton			Manufacture from materials of heading No. 55.01, 55.03 or 55.04
55.09 **	Other woven fabrics of cotton			Manufacture from materials of heading No. 55.01, 55.03 or 55.04
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning			Manufacture from chemical products or textile pulp
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)			Manufacture from chemical products or textile pulp
56.03	Waste (including yarn waste and pulled or garnatted rags) of man-made fibres (continuous or discontinuous), not carded, combed or other- wise prepared for spinning			Manufacture from chemical products or textile pulp
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning			Manufacture from chemical products or textile pulp

* For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

** For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings 50a ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 cm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
56.05 *	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 *	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 **	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos. 56.01 to 56.03
57.06 *	Yarn of jute or of other textile bast fibres of heading No. 57.03		Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No. 57.03
ex 57.07 *	Yarn of true hemp		Manufacture from true hemp, raw
ex 57.07 *	Yarn of other vegetable textile fibres, excluding yarn of true hemp		Manufacture from raw vegetable textile fibres of headings Nos. 57.02 to 57.04
ex 57.07	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp, or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
57.10 **	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03		Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No. 57.03

* For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

** For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Customs Tariff Heading No.	Products obtained	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
	Description		
ex 57.11 **	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No. 57.01, 57.02, 57.04 or from coir yarn of heading No. 57.07
ex 57.11	Woven fabrics of paper yarn		Manufacture from paper, from chemical products, textile pulp or from natural textile fibres, discontinuous man- made fibres or their waste
58.01 *	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos. 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 *	Other carpets, carpeting, rugs, mats and matting, and "Kelem" "Schumacks" and "Karamanie" rugs and the like (made up or not)		Manufacture from materials of headings Nos. 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No. 57.07
58.04 *	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05)		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp

* For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed products is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

** For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Customs Tariff Heading No.	Products obtained Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
58.05 *	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than good-falling, within heading No. 58.06		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06 *	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.07 *	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompoms and the like		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 *	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 *	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50% of the value of the finished product
59.01 *	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp

* For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Customs Tariff Heading No.	Product obtained Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
ex 59.02 *	Felt and articles of felt, with the exception of needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 *	Needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp or from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40% of the value of the finished product
59.03 *	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of non fabrics, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.04 *	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No. 57.07
59.05 *	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No. 57.07
59.06 *	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No. 57.07
59.07	Textile fabrics coated with gum or amyloseous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from yarn

- * For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed products is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:
- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
 - to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Customs Tariff Heading No.	Products obtained Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from yarn
59.10 *	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture either from yarn or from textile fibres
ex 59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods, with the exception of those consisting of fabric of continuous synthetic textile fibres, or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 30% by weight of textile materials and used for the manufacture of tyres or for other technical use.		Manufacture from yarn
ex 59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods, consisting of fabric of continuous synthetic textile fibres or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 30% by weight of textile materials and used for the manufacture of tyres or for other technical uses		Manufacture from chemical products
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like		Manufacture from yarn
59.13 *	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single yarn

* For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Customs Tariff Heading No.	Products obtained	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
	Description		
59.15 *	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.09, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.16 *	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.09, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.17 *	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.09, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex Chapter 60 *	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of headings Nos. 56.01 to 56.03 or from chemical products or textile pulp
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn **
ex 60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn **

* For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
- to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

** Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
ex 60.04	Under garments, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn *
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn *
ex 60.06	Other articles, knitted or crocheted, elastic or rubberised (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn *
ex 61.01	Men's and boys' outer garments, excluding fire resistant equipment of cloth covered by foil of aluminised polyester		Manufacture from yarn * **
ex 61.01	Fire resistant equipment of cloth covered by foil of aluminised polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product * **
ex 61.02	Women's, girls' and infants' outer garments, not embroidered, excluding fire resistant equipment of cloth covered by foil of aluminised polyester		Manufacture from yarn * **
ex 61.02	Fire resistant equipment of cloth covered by foil of aluminised polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product * **
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product(1)
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn * **

* Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

** These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

Customs Tariff Heading No.	Products obtained	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
	Description		
61.04	Women's, girls' and infants' under garments		Manufacture from yarn * **
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn * ** ***
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product *
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste or from chemical products or textile pulp * **
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product *
61.07	Ties, bow ties and cravats		Manufacture from yarn * **
61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic		Manufacture from yarn * **
ex 61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods, excluding fire resistant equipment of cloth covered by foil of aluminised polyester		Manufacture from yarn * **
ex 61.10	Fire resistant equipment of cloth covered by foil of aluminised polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product * **
ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, cuffs, sleeve protectors, pockets), with the exception of collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for woman's and girls' garments, embroidered		Manufacture from yarn * **

* Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

** These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

*** For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10% of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
ex 61.11	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flouncos, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product *
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 ** ***
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn ** ***
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste ** ***
62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods		Manufacture from single unbleached yarn ** ***
ex 62.05	Other made up textile articles (including dress patterns) excluding fans and hand-screens, non mechanical, frames and handles therefor and parts of such frames and handles		Manufacture in which the value of the products used does not exceed 40% of the value of the finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or of cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

* Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

** These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

*** For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10% of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and platesux falling within heading No. 65.01, whether or not lined or trimmed		Manufacture from textile fibres
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple-walled insulating glass	Manufacture from drawn, cast or rolled glass of headings Nos. 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of headings Nos. 70.04 to 70.06	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of headings Nos. 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	Manufacture from products of heading No. 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products of heading No. 73.07	

* These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met	
Customs Tariff Heading No.	Description			
73.09	Universal plates of iron or steel	Manufacture from products of heading No. 73.07 or 73.08		
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	Manufacture from products of heading No. 73.07		
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	Manufacture from products of headings Nos. 73.07 to 73.10, 73.12 or 73.13		
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos. 73.07 to 73.09 or 73.13		
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos. 73.07 to 73.09		
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of heading No. 73.10		
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other materials specialised for joining or fixing rails			Manufacture from products of heading No. 73.06
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydroelectric conduits			Manufacture from products of headings Nos. 73.06 and 73.07 or heading No. 73.15 in the forms specified in headings Nos. 73.06 and 73.07
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
74.04	Wrought plates, sheets and strip, of copper			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *	

* These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
74.06	Copper powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
74.15	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screwstuds), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *

* These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.03	Wrought plates, sheets and strip, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

* These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
76.08	Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.11	Containers, of aluminium, for compressed or liquefied gas		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.12	Stranded wire, cable, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.13	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium; other articles of magnesium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are set
Customs Tariff Heading No.	Description		
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
78.03	Wrought plates, sheets and strip, of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1700 kg/m ² ; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product *
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

* These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.03	Wrought plates, sheets and strip, of tin		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product *
92.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product *
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No. 84.15) and sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg, without motor or 17 kg, including the motor (ex 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product **

* These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

** These provisions shall not apply to fuel elements of heading No. 84.59 until 31 December 1984.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts * used are originating products
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg, without motor or 17 kg, including the motor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the finished product, and provided that: <ul style="list-style-type: none"> - at least 50% in value of the materials and parts * used for the assembly of the head (motor excluded) are originating products, and - the thread tension, crochet and zigzag mechanisms are originating products
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No. 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: <ul style="list-style-type: none"> - at least 50% in value of the materials and parts * used are originating products, and - the value of the non-originating transistors used does not exceed 3% of the value of the finished product **

* In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 6 of this Annex determining:
 - the value of imported products,
 - the value of products of undetermined origin.

** This percentage is not cumulative with the 40%

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
85.15	Radiotelegraphic and radio-telephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: <ul style="list-style-type: none"> - at least 50% in value of the materials and parts * used are originating products, and - the value of the non-originating transistors used does not exceed 3% of the value of the finished product **
Chapter 86	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No. 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts * used are originating products
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of headings Nos. 90.05, 90.07 (except electrically ignited flash-bulbs), 90.08, 90.12 and 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts * used are originating products

* In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 6 of this Annex determining:
 - the value of imported products,
 - the value of products of undetermined origin.

** This percentage is not cumulative with the 40%

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
ex 90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20, with the exception of electrically ignited flashbulbs		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts * used are originating products
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts * used are originating products
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts * used are originating products
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts * used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No. 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts * used are originating products

- * In determining the value of products, materials and parts, the following must be taken into account:
- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
 - (b) in respect of other products, materials and parts, the provisions of Article 6 of this Annex determining:
 - the value of imported products,
 - the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts * used are originating products
Chapter 92	Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers; parts and accessories of such articles, excluding products of heading No. 92.11		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks with or without sound-heads; television image and sound recorders or reproducers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: - at least 50% in value of the materials and parts * used are originating products, and - the value of the non-originating transistors used does not exceed 3% of the value of the finished product **
Chapter 93	Arms and ammunition; parts thereof		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
96.01	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
97.03	Other toys; working models of a kind used for recreational purposes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs, blanks and parts of such articles		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
98.08	Typewriter and similar ribbons, whether or not on spools; ink-peds, with or without boxes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

* In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 6 of this Annex determining:
 - the value of imported products,
 - the value of products of undetermined origin.

** This percentage is not cumulative with the 40%.

SECTION II

Customs Tariff Heading No.	Product obtained	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
	Description		
03.02	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process	Drying, salting, placing in brine; smoking of fish, whether cooked or not	
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Drying, dehydration, evaporation, cutting, breaking, powdering of vegetables falling within headings Nos. 07.01 to 07.03 inclusive	
08.10	Fruit (whether or not cooked) preserved by freezing, not containing added sugar	Freezing of fruit	
ex 08.11	Tropical fruit 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	Placing in brine or in other solutions of fruit of headings Nos. 08.01 to 08.09	
ex 11.04	Flour of the dried leguminous vegetables falling within heading No. 07.05	Manufacture from dried vegetables	
ex 11.04	Banana flour	Manufacture from fruits falling within Chapter 8	
16.04	Prepared or preserved fish, including caviar and caviar substitutes	Manufacture from products falling within Chapter 3	
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture from products falling within Chapter 3	
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard		Manufacture from originating products falling within Chapters 7 and 8
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	Preservation of vegetables	
20.03	Fruit preserved by freezing, containing added sugar		Manufacture from originating products falling within Chapter 8
20.04	Fruit, fruit peel and parts of plants, preserved by sugar (drained, glacé or crystallised)		Manufacture from originating products falling within Chapter 8
20.05	Jams, fruit jellies, marmalades, fruit purées and fruit pastes, being cooked preparations, whether or not containing added sugar		Manufacture from originating products falling within Chapter 8

Product obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit		Manufacture from originating products falling within Chapter 8
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit		Manufacture from originating products falling within Chapter 8
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	Manufacture from products of heading No. 22.09	
ex 22.09	Whisky and other spirits distilled from cereals; rum and other spirits distilled from molasses; aquavit, geneva, gin, imitation rum and vodka; alcoholic beverages based on the foregoing spirits; wine brandy and fig brandy; liqueurs and cordials; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages; other than those covered by Section I of this list	Manufacture from products of heading No. 22.08	
23.07	Sweetened forage; other preparations of a kind used in animal feeding	Manufacture from cereals and derived products, meat, milk, sugar and molasses	
ex 34.04	Waxes with a basis of paraffin, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of seal wax	Manufacture from organic chemicals of Chapter 29	

Appendix 3 to annex III

LIST B

LIST OF WORKING OR PROCESSING OPERATIONS WHICH DO NOT RESULT IN A CHANGE OF TARIFF HEADING, BUT WHICH DO CONFER THE STATUS OF "ORIGINATING" PRODUCTS ON THE PRODUCTS UNDERGOING SUCH OPERATIONS

SECTION I

Customs Tariff Heading No.	Finished products		Working or processing that confers the status of originating products
		Description	
			Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92, in boilers and radiators contained in headings No. 73.37 and in the products contained in headings No. 77.07 and No. 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5% of the value of the finished product
*x 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm		Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm		Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite; agglomerated dolomite (including tarred dolomite)		Calcination of unworked dolomite
ex 25.15	Other magnesium oxide, whether or not chemically pure		Manufacture from natural magnesium carbonate (magnesite)
ex 25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide, crushed and put into hermetically sealed containers		Crushing and putting into hermetically sealed containers of natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide
ex 25.24	Natural asbestos fibres		Treatment of asbestos concentrate
ex 25.26	Milled and homogenized mica waste		Milling and homogenizing of mica waste
ex 25.32	Earth colours, calcined or powdered		Crushing and calcination or powdering of earth colours
*x Chap. 28 to 37	Products of the chemical and allied industries, excluding sulphuric anhydride (ex 28.13), tannins (ex 32.01), essential oils, resinoids and terpenic by-products (ex 33.01), preparations used for tenderising meat, preparations used for clarifying beer composed of papain and bentonite and enzymatic preparations for the desizing of textiles (ex 35.07)		Working or processing in which the value of the non-originating product used does not exceed 20% of the value of the finished product
ex 28.13	Sulphuric anhydride		Manufacture from sulphur dioxide
ex 32.01	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives		Manufacture from tanning extracts of vegetable origin
ex 33.01	Essential oils (terpeneless or not), concretes and absolutes; resinoids; terpenic by-products of the deterpenation of essential oils		Manufacture from concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration
ex 35.07	Preparations used for tenderising meat, preparations used for clarifying beer, composed of papain and bentonite, enzymatic preparations for the desizing of textiles		Manufacture from enzymes or prepared enzymes of which the value does not exceed 5% of the value of the finished product

Finished products		Working or processing that confers the status of originating products
Customs Tariff Heading No.	Description	
ex Chap. 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05), spirits of sulphate turpentine, purified (ex 38.07) and wood pitch (wood tar pitch) (ex 38.09)	Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
ex 38.09	Wood pitch (wood tar pitch)	Distillation of wood tar
ex Chap. 39	Artificial resins and plastic materials, cellulose esters and ethers, articles thereof, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the finished product
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and methacrylic acid partly neutralized with metal ions, mainly zinc and sodium
ex 40.01	Slabs of crepe rubber for soles	Lamination of crepe sheets of natural rubber
ex 40.07	Vulcanised rubber thread and cord, textile covered	Manufacture from vulcanised rubber thread or cord, not textile covered
ex 41.01	Sheepskins and lambskins without the wool	Removing wool from sheepskins and lambskins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather prepared but not parchment-dressed except leather falling within headings Nos. 41.06 and 41.08 ⁹	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheepskin and lambskin leather, prepared but not parchment-dressed, except leather falling within headings Nos. 41.06 and 41.08	Retanning of sheepskin and lambskin leather, not further prepared than tanned
ex 41.04	Retanned goatskin and kidskin leather, prepared but not parchment-dressed, except leather falling within headings Nos. 41.06 and 41.08	Retanning of goatskin and kidskin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, prepared but not parchment-dressed, except leather falling within headings Nos. 41.06 and 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
ex 44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof	Manufacture from riven staves of wood not further prepared than sawn on one principal surface: sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
ex 47.01	Sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, bleached	Manufacture from unbleached sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, provided that the value of the non-originating products used does not exceed 60% of the value of the finished product

Finished products		Working or processing that confers the status of originating products
Customs Tariff Heading No.	Description	
ex 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 50.09)	Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforising, mercerizing) of fabrics the value of which does not exceed 47.5% of the value of the finished product
ex 51.04)		
ex 53.11)		
ex 53.12)		
ex 54.05)		
ex 55.07)		
ex 55.08)		
ex 55.09)		
ex 56.07)		
ex 59.14	Incandescent gas mantles	Manufacture from tubular gasmantle fabric
ex 67.01	Feather dusters	Manufacture from feathers, parts of feathers or down
ex 68.03	Articles of slates, including articles of agglomerated slate	Manufacture of articles of slate
ex 68.04	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	Cutting, adjusting and gluing of abrasive materials, which, owing to their shape, are not recognisable as being intended for hand use
ex 68.13	Articles of asbestos, articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate
ex 68.15	Articles of mica, including bonded mica splittings on a support of paper or fabric	Manufacture of articles of mica
ex 70.10	Cut-glass bottles	Cutting of bottles the value of which does not exceed 50% of the value of the finished product
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or similar uses	Cutting of glassware the value of which does not exceed 50% of the value of the finished product or decoration, with the exception of silk-screener printing, carried out entirely by hand, of hand-blown glassware the value of which does not exceed 50% of the value of the finished product
ex 70.20	Articles made from glass fibre	Manufacture from unworked glass fibre
ex 71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked precious and semi-precious stones
ex 71.03	Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked synthetic or reconstructed precious or semi-precious stones

Finished products		Working or processing that confers the status of originating products
Customs Tariff Heading No.	Description	
ex 71.05	Silver and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled silver
ex 71.07	Gold, including platinum-plated gold, semi-manufactured	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
ex 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
ex 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver
ex 71.09	Platinum and other metals of the platinum group, semi-manufactured	Rolling, drawing, beating or grinding of unwrought platinum or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or other metals of the platinum group
ex 71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal
ex 73.15	Alloy steel and high carbon steel: - in the forms mentioned in headings Nos. 73.07 to 73.13 - in the forms mentioned in heading No. 73.14	Manufacture from products in the forms mentioned in heading No. 73.06 Manufacture from products in the forms mentioned in heading No. 73.06 or 73.07
ex 73.29	Skid chains	Working or processing in which the value of the non-originating products used does not exceed 50% of the value of the finished product
ex 74.01	Unrefined copper (blister copper and other)	Smelting of copper matte
ex 74.01	Refined copper	Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap
ex 74.01	Copper alloy	Fusion and thermal treatment of refined copper, copper waste or scrap
ex 75.01	Unwrought nickel (excluding electro-plating anodes of heading No. 75.05)	Refined by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap

Finished products		Working or processing that confers the status of originating products
Customs Tariff Heading No.	Description	
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment or unalloyed aluminium, waste and scrap
76.16	Other articles of aluminium	Manufacture in which gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium, are used, the value of which does not exceed 50% of the value of the finished product
ex 77.02	Other articles of magnesium	Manufacture from wrought bars, rods, angles, shapes and sections, plates, sheets and strip, wire, foil, scrapings and shavings of uniform size, powders and flakes, tubes and pipes and blanks therefor, hollow bars, of magnesium, the value of which does not exceed 50% of the value of the finished product
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium, the value of which does not exceed 50% of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten, the value of which does not exceed 50% of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum, the value of which does not exceed 50% of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum, the value of which does not exceed 50% of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50% of the value of the finished product
ex 82.09	Knives with cutting blades, serrated or not (including pruning knives) other than knives falling within heading No. 82.06	Manufacture from knife blades
ex 83.06	Indoor ornaments made from base metals other than statuettes	Working or processing in which the value of the non-originating materials used does not exceed 30% of the value of the finished product
ex 84.05	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product

Finished product		Working or processing that confers the status of originating products
Customs Tariff Heading No.	Description	
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts * used are originating products
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
84.21	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing machines with the exception of sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that <ul style="list-style-type: none"> - at least 50% in value of the materials and parts * used for assembly of the head (motor excluded) are originating products - and the thread tension, crochet and zigzag mechanisms are originating products

* In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 6 of this Annex determining:
 - the value of imported products,
 - the value of products of undetermined origin.

Finished products		Working or processing that confers the status of originating products
Customs Tariff Heading No.	Description	
85.14	Microphones and parts therefor; loudspeakers; audio-frequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% in value of the materials and parts used are originating products *
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% in value of the materials and parts used are originating products *
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15% of the value of the finished product
ex 94.01	Chairs and other seats (other than those falling within heading No. 94.02) whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 gr/m ² or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product **
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 gr/m ² or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product **
ex 95.05	Articles of tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material	Manufacture from tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material; worked
ex 95.08	Articles of vegetable carving material (for example, cocozo), meerschaum and amber, natural or reconstituted, jet (and mineral substitutes for jet)	Manufacture from vegetable carving material (for example, cocozo), meerschaum and amber, natural or reconstituted jet (and mineral substitute for jet); worked
ex 96.01	Brushes and brooms	Manufacture using prepared knots and tufts for broom or brush making, the value of which does not exceed 50% of the value of the finished product
ex 97.06	Golf club heads, of wood or other materials	Manufacture from roughly shaped blocks
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

* The application of this rule must not have the effect of allowing the exceeding of the percentage of 3% for the originating transistors laid down in List A for the same tariff heading.

** This rule does not apply when the general rule of change of tariff heading is applied to the other non-originating parts which are part of the composition of the final product.

SECTION II

Finished products		Working or processing that confers the status of originating products
Customs Tariff Heading No.	Description	
ex 05.01	Human hair, unworked, washed or scoured	Washing or scouring
ex 05.02	Pigs', hogs' and bears' bristles or hair, washed	Washing
ex 05.03	Horsehair and horsehair waste, worked	Manufacture from raw horsehair
ex 05.04	Sausage casings of pigs, of a c.i.f. import value exceeding £10 per cwt. (50.8 kg.) or an equivalent value in other currencies; edible guts, bladders and stomachs, whole and pieces thereof, of sheep, pigs, and bovine animals, other than sausage casings	Manufacture in which the value of non-originating products used does not exceed 50% of the value of the finished product
ex 05.07	Feathers and down of birds, cleaned	Cleaning (which must include washing, dusting and drying), sorting and blending of unworked feathers or down of birds
ex 05.08	Powder of bones and horn-cores	Grinding
ex 05.09	Powder of horns, antlers, hooves, nails, claws and beaks of animals	Grinding
ex 05.15	Blood powder	Manufacture from blood
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products	Manufacture in which the value of non-originating products used does not exceed 50% of the value of the finished product
ex 14.05	Seaweed meal	Manufacture from seaweed
ex 15.05	Fatty substances (including lanolin) derived from wool grease	Manufacture from unrefined wool grease
ex 15.10	Fatty acids other than products obtained from pinewood, with a fatty acid content of 90% or more by weight	Manufacture from acid oils from refining
ex 15.10	Fatty alcohols	Manufacture from fatty acids
ex 15.11	Refined glycerol	Refining or distilling

Finished products		Working or processing that confers the status of originating products
Customs Tariff Heading No.	Description	
ex 21.03	Prepared mustard	Manufacture from mustard flour
ex 24.02	Manufactured tobacco	Manufacture from tobacco extracts or essences or from sheets or bobbins of homogenised tobacco
ex 27.07	Assimilated aromatic oils as defined in Notes 2 to Chapter 27, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of naphtha and/or kerosene and benzoles), for use as power or heating fuels	Manufacture by processes not consisting solely of mixing or blending or packing or any combination of these processes
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Manufacture by processes not consisting solely of mixing or blending or packing or any combination of these processes
ex 27.12	Refined petroleum jelly	Manufacture from unrefined petroleum jelly
ex 27.13	Paraffin wax	Manufacture from slack wax or scale wax
ex 27.13	Micro-crystalline wax, slack wax, purified osokerite, lignite wax, peat wax and other mineral waxes (other than crude osokerite), whether or not coloured	Manufacture from crude osokerite
ex 35.02	Ovalbumin and lactelbumin, other than those unfit, or rendered unfit, for human consumption	Manufacture in which the value of the non-originating products used does not exceed 50% of the value of the finished product
ex 38.14	Prepared additives for lubricants	Manufacture in which the value of the non-originating products used does not exceed 50% of the value of the finished product

Appendix 4 to annex III

LIST C

LIST OF PRODUCTS EXCLUDED FROM THE SCOPE OF THIS ANNEX

(Annex III does not contain a list of products which are excluded from the scope of its provisions)

Appendix 5 to annex III

MOVEMENT CERTIFICATE EUR.1 REFERRED TO IN ARTICLES 8 AND 11

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)		EUR. 1 No. A 000,000	
		See notes overleaf before completing this form	
3. Consignee (Name, full address, country) (Optional)		2. Certificates used in preferential trade between	
		and (Insert appropriate countries, group of countries or territories)	
4. Transport details (Optional)		4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
7. Remarks			
1) If goods are not packed, indicate number of articles or units "in bulk" as appropriate.	8. Item number; marks and numbers; number and kind of packages (1); description of goods		9. Gross weight (kg) or other measure (litres, cu.m., etc.)
			10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document (2) _____ Form _____ No. _____ Customs office _____ Issuing country or territory _____ Date _____ (Signature) _____		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: _____ (Signature) _____	
2) Complete only where the regulations of the exporting country or territory require.			

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

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)		EUR. 1 No. A 698.600	
		<small>See notes attached before completing this form</small>	
3. Consignee (Name, full address, country) (Optional)		2. Application for a certificate to be used in preferential trade between	
		and	
		<small>(Insert appropriate countries, group of countries or territories)</small>	
		4. Country, group of countries or territory in which the products are considered to originate	5. Country, group of countries or territory of destination
6. Transport details (Optional)		7. Remarks	
1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.	2. Item number; marks and numbers; number and kind of packages (1); description of goods	9. Gross weight (kg) or other measure (litres, cu.m, etc.)	10. Invoices (Optional)

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents *

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

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)

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

Appendix 6 to annex III

FORM EUR.2 REFERRED TO IN ARTICLES 8 AND 14

(RECTO)

EUROPEAN TRADE

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

* Insert the countries, groups of countries or territories concerned.
 ** Refer to any verification already carried out by the appropriate authorities.
 *** The term 'country of origin' means country, group of countries or territory whose the goods are considered to be originating.
 † The term 'country' means country, group of countries or territory of destination.

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

(V2150)

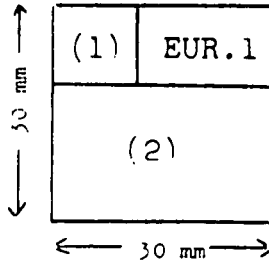
(*). Subsequent verifications of forms EUR 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR. 2

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

Appendix 7 to annex III

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



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

ANNEX IV TO THE AGREEMENT

QUANTITATIVE RESTRICTIONS ON THE EFTA SIDE

The EFTA countries mentioned below may apply quantitative restrictions on the products listed against their name:

<u>National Customs Tariff heading No.</u>	<u>Product description</u>
<u>Austria</u>	
27.02	Lignite, whether or not agglomerated
29.44	Antibiotics
30.03	Medicaments (including veterinary medicaments): ex A. Penicillin not put up for retail sale ex B. Antibiotics, and medicaments contain- ing antibiotics
<u>Iceland</u>	
27.09	Petroleum oils and oils obtained from bituminous minerals, crude
ex 27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations - Partly refined petroleum, including topped crudes - Motor spirit, excluding aircraft motor spirit - Gas oil, domestic fuel oil and light fuel oil - Heavy fuel oil
ex 96.01	Brooms and brushes other than brushes of a kind used as parts of machines, paint rollers, squeegees, mops, artists' brushes, tooth- brushes and brooms and brushes consisting of twigs or other vegetable materials, merely bound together and not mounted in a head, with or without handles
<u>Finland</u>	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk
27.01	Coal, briquettes, cvoids and similar solid fuels manufactured from coal

National Customs
Tariff heading No.

Product description

27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products
27.07	Oils and other products of the distillation of high temperature coal tar; similar products
27.09	Petroleum oils and oils obtained from bituminous minerals, crude
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands
27.16	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)
ex 31.C3	Mineral or chemical fertilisers, phosphatic, excluding basic slag
31.C4	Mineral or chemical fertilisers, potassic

Portugal

27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent by weight of petroleum oils obtained from bituminous minerals, these oils being the basic constituents of the preparations
27.11	Petroleum gases and other gaseous hydrocarbons
27.12	Petroleum jelly

National Customs
Tariff heading No.Product description

ex 27.13	Paraffin wax, micro-crystalline wax or bituminous shale and other mineral waxes
27.14	Petroleum bitumen, petroleum cokes and other residues of petroleum cils or of cils obtained from bituminous minerals
ex 37.02	Motor vehicles for the transport of persons, goods or materials, assembled

ANNEX V TO THE AGREEMENT

QUANTITATIVE IMPORT RESTRICTIONS INCLUDING IMPORTS UNDER LICENCE
ON THE SPANISH SIDE

1. The obligations referred to in paragraph 2 of article 8 shall apply to products falling within chapters 25 to 99 of the Customs Co-operation Council Nomenclature and to the products listed in list C to annex II.

2. Spain may, however, apply quantitative import restrictions that comply with the provisions of this annex to:

- (a) Products under the OECD global quota system, as listed in list A to this Annex;
- (b) Products subject to State trading régime, as listed in list B to this annex;
- (c) Products subject to an import régime which is neither liberalized nor globalized, as listed in list C to this annex.

3. These quantitative import restrictions shall be progressively eliminated in order to attain as soon as possible the objective set out in article 1 of the Agreement. The restrictions and the application of the provisions of this annex shall be subject to an annual review and to the examination provided for in paragraph 2 of article 3.

4. Spain shall not apply quantitative import restrictions to products other than those which, in accordance with the provisions of this annex, were subject to such restrictions on the entry into force of the Agreement.

5. In case, however, it should be absolutely necessary for Spain to introduce a new global quota *vis-à-vis* OECD member countries to be applied also to EFTA countries, Spain shall supply the Joint Committee with all relevant information for a thorough and urgent consultation, with a view to seeking a solution acceptable to the Parties concerned, before taking any decision with respect to the introduction of a new quota. If a quota is introduced it shall be the subject of periodic consultations within the Joint Committee with a view to its abolition as soon as circumstances permit.

6. Each global quota shall be increased annually by at least 10 per cent of its value in the previous year or by the percentage granted *de jure* or *de facto* to the European Communities if the latter is higher.

7. The global quotas shall be notified to the Joint Committee annually before their entry into force. Data on the utilization of the quotas in a specific period shall be given to the Joint Committee bi-annually.

8. Quantitative import restrictions of the kind mentioned in paragraph 2 (a) and (c), applied by Spain to products originating in an EFTA country, shall be operated in accordance with the objectives stated in paragraph 3 and in such a way as to ensure treatment of the imports from EFTA countries not less favourable than the treatment accorded to imports from the European Communities.

9. Liberalized products or products under the global quota system may not be transferred to the régime referred to in paragraph 2 (c). Exceptionally, they may be transferred to the régime under paragraph 2 (b) in the circumstances and in accordance with the procedure laid down in paragraph 5.

10. Import certificates or any other formal act required in respect of imports of products originating in an EFTA country, not subject to quantitative restrictions permissible under the provisions of this Annex, shall be granted with all possible speed and within the usual time in accordance with international practice.

LIST A TO ANNEX V

LIST OF PRODUCTS SUBJECT TO THE OECD GLOBAL QUOTA SYSTEM

<u>Quota</u> <u>No.</u> <u>in</u> <u>1978</u>	<u>Product description</u>	<u>Spanish</u> <u>Customs</u> <u>Tariff</u> <u>heading</u> <u>No.</u>	<u>Annual</u> <u>quota in</u> <u>Pesetas</u> <u>in 1978</u>	<u>Acceptance</u> <u>of applica-</u> <u>tions</u>
5	Tapioca and sago	19.04 21.07 B* 21.07 F* 21.07 G	16,749,324	
6	Soups and broths	21.05	31,124,909	
7	Beer made from malt	22.03	38,275,724	
9	Fatty alcohols	15.10 C	104,683,150	Half yearly
11	Pyrites and sulphur	25.02* 25.03	331,419,000	Half yearly
12	Lead ores and ash residues of lead	26.01 E 26.03 A	266,200,000	Permanently open
13	Coal for coking	ex 27.01 A*	452,510,000	Permanently open
14	Anthracite	27.01 B*	55,714,400	Permanently open
15	Inorganic chemical products	28.02 28.14 A* 28.15 B* ex 28.46 B* 28.48 D-3	25,003,972	Half yearly
16	Varnishes, dyes, pigment and similar preparations	32.09 A 32.09 B 32.09 D 32.09 E	89,009,423	Half yearly
17	Perfumery, toilet preparations and cosmetics	33.06 A* 34.01 B*	52,707,000	Half yearly
18	Dextrins and dextrin glues; soluble or roasted starches: starch glues	35.05	7,320,500	Half yearly
19	Powder, explosives, pyrotechnic products and phosphorus	29.03 B-2 36.01 36.02 36.04 A 36.04 B 36.04 D 36.05 36.06	33,275,000	Half yearly

* Temporarily liberalized

<u>Quota No. in 1976</u>	<u>Product description</u>	<u>Spanish Customs Tariff heading No.</u>	<u>Annual quota in Pesetas in 1976</u>	<u>Acceptance of applica- tions</u>
20	Surface-active and washing preparations; lubricating preparations; various products of the chemical industry	34.02 B 34.03 B ex 38.07 ex 38.08 38.19 F-2 ex 38.19 G ex 38.19 I ex 38.19 J	265,022,456	Half yearly
21	Phenoplasts and furan resins	39.01 A*	117,128,000	Half yearly
22	Aminoplasts	39.01 B*	79,061,400	Half yearly
23	Other products of condensation, polycondensation and polyaddition	39.01 C-1* ex 39.01 C-4	77,812,273	Half yearly
24	Polymerization products of styrene and its derivatives	39.02 C	40,262,750	Half yearly
25	Polyvinyl chloride	39.02 E	79,061,400	Half yearly
26	Other products of polymerization and copolymerization	39.02 A-2 39.02 G-2 39.02 G-3 39.02 G-4 39.02 L-2 ex 39.02 N-1 ex 39.02 N-2 39.02 O ex 39.03 A	142,669,144	Half yearly
27	Products of plastic and artificial materials; ethers and esters of cellulose or artificial resins	39.07 B	117,128,000	Half yearly
28	Non-liberalized wood products	44.11* 44.15* 44.16* 44.18*	35,013,911	Half yearly
29	Fabrics of silk	50.09	80,525,500	Half yearly
30	Yarn of various textile fibres	55.05 55.06 57.06 57.07 C	152,149,631	Half yearly

* Temporarily liberalized

<u>Quota No. in 1978</u>	<u>Product description</u>	<u>Spanish Customs Tariff heading No.</u>	<u>Annual quota in Pesetas in 1978</u>	<u>Acceptance of applica- tions</u>
31	Woven fabrics of various fibres	55.07 55.08 55.09 57.10 ex 57.11 C	99,825,000	Half yearly
32	Carpets and rugs	58.01 58.02 A	19,033,300	Half yearly
33	Tulle, laces, pile fabrics and knitted goods	58.04 E ex 58.08 A ex 58.08 B ex 58.09 A ex 58.09 B ex 58.09 C 58.09 D-1 ex 58.09 D-2 60.01 C	45,094,280	Half yearly
34	Special fabrics	ex 59.03 A ex 59.07 59.08 ex 59.11 ex 59.12	40,152,750	Half yearly
35	Knitted products	60.04 C 60.05 C	4,831,530	Half yearly
36	Outer garments	61.01 A ex 61.01 D ex 61.01 E 61.02 A ex 61.02 D ex 61.02 E	25,289,000	Half yearly
37	Under garments	61.03 A ex 61.03 D 61.04 A ex 61.04 D	4,392,300	Half yearly
38	Other garments and other textile accessories	61.05 61.07 61.09 ex 61.10 D	12,444,850	Half yearly
39	Other made up textile articles	62.01 B-1 62.02 A 62.03 ex 62.05 C	12,884,080	Half yearly
40	Ceramic products	69.11 B 69.12 B 69.13 69.14	41,315,300	Half yearly

<u>Quota No. in 1978</u>	<u>Product description</u>	<u>Spanish Customs Tariff heading No.</u>	<u>Annual quota in Pesetas in 1978</u>	<u>Acceptance of applica- tions</u>
41	Other articles of glass	ex 70.13 B-1 70.21 A* 70.21 B* 70.21 C*	66,550,000	Half yearly
42	Pearls, precious and semi-precious stones and similar	71.01 71.02 B ex 71.04	598,950,000	Permanently open
43	Rolled gold	71.06	13,310,000	Permanently open
44	Precious metals and rolled precious metals unwrought or semi-manufactured	71.05 71.06 ex 71.09 71.10 71.11	485,850,000	Half yearly
45	Jewellery, goldsmiths' and silver-smiths' wares and other articles	71.12 71.13 71.14 71.15 71.16	53,240,000	Half yearly
46	Containers of iron or steel	ex 73.23*	51,909,000	Half yearly
47	Other products of cast iron and steel	ex 73.40 C-1* 73.40 C-2* 73.40 C-3*	58,564,000	Half yearly
48	Other articles of copper	74.19 E 74.19 F	25,954,500	Half yearly
49	Other articles of aluminium	ex 76.15 76.16 D	28,616,500	Half yearly
50	Unwrought lead and lead products	78.01 78.02 78.03 78.04 78.05 78.06	79,860,000	Permanently open
51	Hand tools for industry	ex 82.03 A ex 82.03 B ex 82.03 C ex 82.03 E 82.04	136,161,300	Half yearly
52	Saws and saw blades	ex 82.02 ex 82.06 A ex 82.06 B	76,532,500	Half yearly

* Temporarily liberalized

<u>Quota</u> <u>Nc.</u> <u>in</u> <u>1978</u>	<u>Product description</u>	<u>Spanish</u> <u>Customs</u> <u>Tariff</u> <u>heading</u> <u>Nc.</u>	<u>Annual</u> <u>quota in</u> <u>Pesetas</u> <u>in 1978</u>	<u>Acceptance</u> <u>of applica-</u> <u>tions</u>
53	Cutlery, spoons and forks of iron and steel	82.09 82.11 A 82.11 C 82.11 D 82.11 E 82.14	51,909,000	Half yearly
54	Engines, for use in vessels or on land, non-liberalized	ex 84.06 B-2-b ex 84.06 B-2-c* 84.06 B-2-d* ex 84.06 C-1	571,920,211	Half yearly
55	Motor pumps and compressors, non-liberalized	ex 84.10 F-2-a* ex 84.10 F-2-b* ex 84.11 D-3*	103,749,697	Half yearly
56	Sewing machines of domestic type and spare parts thereof	84.41 A-1 ex 84.41 C	15,972,000	Half yearly
57	Radio and television receivers	85.15 A-1 85.15 A-2	79,061,400	Half yearly
58	Transmitters and transmitter-receivers	85.15 B-1* ex 85.15 B-2* 85.15 B-3*	172,763,800	Half yearly
59	Equipment for new factories	Sections XVI and XVII	19,971,816,943	Permanently open
60	Motor vehicles for the transport of persons or for persons and goods with a maximum of 9 seats	87.02 A-1 ex 87.02 A-2	1,610,510,000	Half yearly
61	Vehicles specialized for the transport of earth, rocks and minerals	87.02 B-2*	518,748,491	Half yearly
62	Chassis and bodies for motor vehicles	ex 87.04* ex 87.05*	54,450,000	Half yearly
63	Tractors	87.01 A** 87.01 B-2*	1,232,546,414	Half yearly
64	Industrial motor vehicles	87.01 C 87.02 B-1* 87.02 B-3 87.03	1,047,763,200	Half yearly

* Temporarily liberalized

** 87.01 A-2 temporarily liberalized

<u>Quota No. in 1976</u>	<u>Product description</u>	<u>Spanish Customs Tariff heading No.</u>	<u>Annual quota in Pesetas in 1978</u>	<u>Acceptance of applica- tions</u>
65	Other vehicles not mechanically pro- pelled	87.14 A* 87.14 B	33,247,777	Half yearly
66	Gramophones, dictating machines and other sound recorders and reproducers	92.11 C 92.11 D 92.11 E	57,099,900	Half yearly
67	Arms	93.01 93.02 93.03 93.04 93.05 93.06	43,923,000	Half yearly
68	Ammunition	93.07	21,961,500	Half yearly
69	Toys	97.01 97.02 97.03	43,923,000	Half yearly
70	Games	97.04 97.05 97.08	35,138,400	Half yearly
71	Miscellaneous manu- factured articles	98.01 A-2-b* 98.01 A-2-d* 98.01 B* 98.12 A*	5,989,500	Half yearly

* Temporarily liberalized

LIST B TO ANNEX V

LIST OF PRODUCTS SUBJECT TO THE STATE TRADING RÉGIME

Spanish CustomsTariff heading No.Product description

27.10	Petroleum oils and oils obtained from bituminous minerals other than crude; preparations not elsewhere specified or included containing not less than 70 % by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations
27.11	Petroleum gases and other gaseous hydrocarbons
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed
55.04	Cotton, carded or combed

LIST C TO ANNEX V

LIST OF PRODUCTS SUBJECT TO AN IMPORT RÉGIME WHICH IS NEITHER
LIBERALIZED NOR GLOBALIZED

<u>Spanish statistical numbers</u>	<u>Product description</u>
17.04 B, C, D	Sugar confectionery, not containing cocoa; except liquorice extracts (containing more than 10% of sugar)
19.02 B	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa
19.03	Macaroni, spaghetti and similar products
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
22.09 ex F, ex G	Liqueurs and other spirituous beverages for direct consumption, containing eggs or egg yolks and/or sugar (sucrose or invert sugar)
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within headings Nos. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured
72.01	Coin
89.01	Ships, boats and other vessels not falling within the following headings of this Chapter
89.02	Vessels specially designed for towing (tugs) or pushing other vessels

Spanish statistical
numbersProduct description

- 89.03 Light-vessels, fire-floats, dredgers of all kinds, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks, floating or submersible drilling or production platforms
- 89.05 Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)

ANNEX VI TO THE AGREEMENT

FORMS OF EXPORT AIDS REFERRED TO IN PARAGRAPH 2 OF ARTICLE 16

- (a) Currency retention schemes or any similar practices which involve a bonus on exports or re-exports.
- (b) The provision by governments of direct subsidies to exporters.
- (c) The remission, calculated in relation to exports, of direct taxes or social welfare charges on industrial or commercial enterprises.
- (d) The exemption, in respect of exported goods, from charges or taxes, other than charges in connection with importation or indirect taxes levied at one or several stages on the same goods if sold for internal consumption, or the payment, in respect of exported goods, of amounts exceeding those effectively levied at one or several stages on these goods in the form of indirect taxes or of charges in connection with importation or in both forms.
- (e) In respect of deliveries by governments or governmental agencies of imported raw materials for export business on different terms than for domestic business, the charging of prices below world prices.
- (f) In respect of government export credit guarantees, the charging of premiums at rates which are manifestly inadequate to cover the long-term operating costs and losses of the credit insurance institutions.
- (g) The grant by governments (or special institutions controlled by governments) of export credits at rates below those which they have to pay in order to obtain the funds so employed.
- (h) The government bearing all or part of the costs incurred by exporters in obtaining credit.

ANNEX VII TO THE AGREEMENT

PROTOCOL ON TRADE IN FISH AND FISHERY PRODUCTS

In addition to the provisions of the Agreement, its annexes and lists which specifically refer to trade in fish and fishery products, also the preamble, the provisions of articles 1, 2, 3, 22 and 23 of the Agreement as well as the provisions set out below shall apply to trade in such products:

- (a) In order to attain the objective laid down in article 1 of the Agreement, Spain shall endeavour to liberalize the imports of those fish and fishery products which are enumerated in list D of annex II to the Agreement and which are originating in an EFTA country. The final aim is to eliminate all licensing or other similar restrictive import measures for fishery products. In so far as such products are for the time being subject to an import licensing régime, the application of that régime shall be as liberal as possible and in no case less favourable than that applied to imports of the same products originating in the most favoured third State or group of States.
- (b) Spain shall examine any possibility for abolishing or suspending the *derecho compensatorio variable* levied on imports of fish and fishery products referred to in subparagraph (a).
- (c) Any application for import licences or certificates (or any other formality) required in respect of imports of fish and fishery products to which this Agreement applies shall be decided upon with all possible speed and within the usual time in accordance with international practice. Licences for products imported from the EFTA countries shall as a general rule remain valid for at least three months.
- (d) The development of trade in fish and fishery products shall at least once a year be subject to a comprehensive review in the Joint Committee. Such a review shall also take place at any time at the request of any State Party to this Agreement.

ANNEX P TO THE AGREEMENT

SPECIAL PROVISIONS CONCERNING TRADE BETWEEN
PORTUGAL AND SPAIN

1. The special provisions, deviating from other provisions of this Agreement, which shall apply to trade between Portugal and Spain are set out in this annex.

2. Free trade between Portugal and Spain shall be achieved in two consecutive phases.

3. The first phase shall begin upon the entry into force of the Agreement in relations between Portugal and Spain and shall end four years after the "commencing date".

4. The second phase shall consist of two consecutive periods, the first of which shall last four years. Not later than twelve months before the end of the first phase the Joint Committee shall start to examine the provisions to be applied during the first period and shall, not later than six months before the end of the first phase, take the necessary decision in accordance with paragraph 3 of article 22. Provisions regarding the second period shall be established as provided for in paragraph 12.

The first phase

5. During the first phase Portugal shall reduce the duties and other charges with equivalent effect on imports of products originating in Spain by the percentage of the basic duties as set out below:

	<i>At the "commencing date" by</i>	<i>One year after the "commencing date" by</i>	<i>Two years after the "commencing date" by</i>	<i>Three years after the "commencing date" by</i>
On the products in list A to this annex and in part I of list D to this annex	40%	50%	60%	60%
On the products in list B to this annex and in part II of list D to this annex	15%	20%	25%	30%
On the products in list C to this annex	—	10%	20%	30%
On the other products falling within chapters 25 to 99 of the CCCN, except as provided for in list I to the Agreement	—	—	—	5%

6. During the first phase, Portugal may apply to products not included in lists A, B and C to this annex and to products falling within sub-heading 85.19.16 in list C such quantitative restrictions as applied to imports from a State enjoying most-favoured-nation treatment with which no free trade agreement has been concluded by Portugal.

7. During the first phase Spain shall reduce the duties and any other charges with equivalent effect on imports of products originating in Portugal by the percentages of the basic duties as set out below:

	<i>At the "commencing date" by</i>	<i>One year after the "commencing date" by</i>	<i>Two years after the "commencing date" by</i>	<i>Three years after the "commencing date" by</i>
On the products in list A to annex II and in part I of list C to annex II	65%	70%	75%	80%
On the products in list B to annex II, except as provided for in paragraph 8, and in part II of list C to annex II	30%	35%	40%	45%
On the other products falling within chapters 25 to 99 of the CCCN	5%	10%	15%	20%
On the products in part III of list C to annex II . . .	20%	20%	20%	20%
On the products in part IV of list C to annex II . . .	10%	10%	10%	10%

8. Spain may, however, reduce the import duties
- (a) On the products falling under CCCN tariff number 47.01 by 25 per cent on the commencing date and during the whole first phase; and
 - (b) On the products falling under CCCN tariff numbers 45.02, 45.03 and 45.04 by 15 per cent at the commencing date and by 25 per cent one year after the commencing date and during the subsequent years of the first phase.

The second phase

9. At the end of the first period
- (a) Portugal shall have progressively reduced the import duties and other obstacles to trade in respect of products listed in lists A, B, C and D to this annex to the extent that imports of such products originating in Spain are treated not less favourably than imports of like products originating in the European Communities; and
 - (b) Spain shall have progressively reduced and eliminated all import duties and other obstacles to trade in respect of the products listed in lists A and B to annex II and in parts I and II of list C to that annex.
10. During the first period duty reductions shall be made by Portugal and Spain also on imports of products to which this annex applies other than those referred to in paragraph 9.
11. When the provisions applicable during the first period are established as provided for in paragraph 4, while maintaining in general the composition of the group of products referred to in paragraph 10,
- (a) Portugal may include in that group products contained in lists A, B and C to this annex, provided
 - (i) That the proportion in value terms of total imports from Spain represented by products of this group does not exceed its average proportion during the years 1976 and 1977, and
 - (ii) That the duty reductions already made are retained;
 - (b) Spain may include in that group some or all of the products referred to in paragraph 8, provided
 - (i) That the proportion in value terms of total imports from Portugal represented by products of this group does not exceed its average proportion during the years 1976 and 1977, and
 - (ii) That the duty reductions already made are retained.
12. The duration of the second period and the régime, leading during that period to the realization of the final objective of eliminating all obstacles to trade between Portugal and Spain, shall be established not later than six months before the end of the first period; the negotiations for that purpose shall start not later than twelve months before the end of the first period.

Other provisions

13. (a) On the products listed in list D originating in Spain, Portugal shall apply the duty reductions provided for in paragraph 5 on the difference between the basic duty as defined in paragraph 15 and the duty specified against each product in that list; the provisions of paragraphs 2 and 3 of list C to annex I are also applicable to such products.
- (b) Spain may apply the provisions of paragraph 2 of annex II to imports of products listed in list C to annex II originating in Portugal.

14. Notwithstanding the provisions of paragraph 5, Portugal may apply import duties of a fiscal nature or duties corresponding to the fiscal element contained in duties on products originating in Spain contained in list E to this annex, if like products are subject in Portugal to fiscal duties in accordance with the provisions of its Free Trade Agreement with the European Economic Community. Such duties shall be reduced and eliminated according to the same system as applied towards the Community.

15. In derogation of the provisions of paragraph 3 of annex I and of paragraph 3 of annex II, the basic duties shall be the rate of duties actually applied to third States by Portugal and by Spain on 1st January 1978 or any lower rate of such duties applied thereafter, including temporarily suspended or reduced duties as long as they are actually applied. However, in respect of products on which duties were temporarily suspended or reduced in Portugal on 1st January 1978, the basic rate shall be those of the Portuguese Customs Tariff on that date. Portugal shall notify to the Joint Committee the duties temporarily suspended or reduced on 1st January 1978. The duties reduced in accordance with this Annex shall not be higher than the duties applied at any given moment to third States with which no free trade agreement has been concluded.

16. Portugal may apply on the products originating in Spain listed in list F to this annex duties not exceeding 20 per cent *ad valorem*, provided that such duties have been introduced also in relation to the European Economic Community in accordance with article 6 of the Additional Protocol to Portugal's Free Trade Agreement and in relation to the other EFTA countries in accordance with paragraph 6 *ter* of annex G to the Convention. Such duties shall be reduced in accordance with the timetable set out in paragraph 5, taking into account the provisions of paragraph 18.

17. (a) Portugal may apply on products originating in Spain the duties not exceeding 20 per cent *ad valorem* applied on imports from the European Economic Community in accordance with article 6 of protocol No. 1 to Portugal's Free Trade Agreement.

(b) Spain may apply on products originating in Portugal the duties applied on imports from the European Economic Community in accordance with article 3 of annex II to the Agreement of 1970 between Spain and that Community.¹

(c) Portugal and Spain shall reduce the duties referred to in sub-paragraphs (a) and (b) according to the timetables referred to in paragraphs 5 and 7 respectively taking into account the provisions of paragraph 18.

18. The provisions of this annex regarding duties shall be applied by Portugal in such a way that products originating in Spain enjoy no more favourable treatment than like products originating in an EFTA country.

¹ United Nations, *Treaty Series*, vol. 1403, No. 1-23458.

LIST A TO ANNEX P

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water: 02 Salt liquors and sea water
25.02	Unroasted iron pyrites
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
25.04	Natural graphite
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing
25.07	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths
25.08	Chalk
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of one or less
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement
25.23	Portland cement, ciment fondu, slag cement, super-phosphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker
25.24	Asbestos
25.26	Mica, including splittings; mica waste
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc
25.28	Natural cryolite and natural chiolite
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar
25.32	Mineral substances not elsewhere specified or included

Portuguese CustomsTariff numberProduct description

26.01	Metallic ores and concentrates and roasted iron pyrites: 02 Concentrated copper ore
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds
26.04	Other slag and ash, including kelp
27.03	Peat (including peat litter), whether or not agglomerated
27.05 bis	Coal gas, water gas, producer gas and similar gases
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: 10 Oils for shock absorbers and hydraulic brakes
27.12	Petroleum jelly
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands
27.16	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)
28.01	Halogens (fluorine, chlorine, bromine and iodine): 01 Fluorine 03 Bromine Iodine: 04 Crude 05 Sublimed, including bi-sublimed iodine

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
28.02	Sulphur, sublimed or precipitated; colloidal sulphur: 01 Colloidal sulphur
ex 28.03	Carbon (including carbon black), with the exception of lamp black
28.04	Hydrogen, rare gases and other non-metals: 01 Hydrogen 02 Rare gases (helium, neon, argon, krypton and xenon) 04 Phosphorus
28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury
28.06	Hydrochloric acid and chlorosulphuric acid: 02 Chlorosulphuric acid
28.09	Nitric acid; sulphonitric acids: 02 Sulphonitric acids
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-): 01 Phosphorus pentoxide
28.12	Boric oxide and boric acid
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water): 02 Not specified
28.14	Halides, oxyhalides and other halogen compounds of non-metals
28.15	Sulphides of non-metals; phosphorus trisulphide: 02 Not specified
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium: 02 Caustic potash 03 Peroxides of sodium or potassium
28.18	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium
28.20	Aluminium oxide and hydroxide; artificial corundum
28.21	Chromium oxides and hydroxides
28.22	Manganese oxides

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3
28.24	Cobalt oxides and hydroxides; commercial cobalt oxides
28.25	Titanium oxides
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides: 01 Copper oxides, mercury oxides and tin oxides
28.29	Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts
28.30	Chlorides, oxychlorides and hydroxychlorides; bromides and oxybromides; iodides and oxyiododes
28.31	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites: 03 Hypobromites
28.32	Chlorates and perchlorates; bromates and perbromates; iodates and periodates: 02 Not specified
28.35	Sulphides; polysulphides
28.36	Dithionites, including those stabilised with organic substances; sulphonylates
28.37	Sulphites and thiosulphites
28.38	Sulphates (including alums) and persulphates: 02 Neutral potassium sulphate containing in the dry state more than 52% of K_2O 03 Barium sulphate 04 Magnesium sulphate 05 Zinc sulphate 06 Neutral aluminium sulphate 10 Aluminium potassium sulphate (potassium alum) 11 Chromium potassium sulphate (chrome alum) 12 Not specified
28.39	Nitrites and nitrates
28.40	Phosphites, hypophosphites and phosphates

Portuguese Customs
Tariff number

Product description

28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate: 01 Ammonium carbonates Potassium carbonates: 03 Neutral 04 Acid 05 Calcium carbonate 06 Magnesium carbonate 08 Not specified
28.43	Cyanides and complex cyanides
28.44	Fulminates, cyanates and thiocyanates
28.45	Silicates; commercial sodium and potassium silicates: 02 Potassium silicates 03 Not specified
28.46	Borates and perborates
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates): 05 Lead chromate 06 Potassium permanganate ex 07 Salts of tungsten
28.48	Other salts and peroxy salts of inorganic acids, but not including azides: 01 Arsenites and arsenates
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined
28.50	Fissile chemical elements and isotopes; other radioactive chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined; other than isotopes and compounds falling within heading No. 28.50
28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals,

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
	of yttrium or of scandium, whether or not mixed together
28.55	Phosphides, whether or not chemically defined
28.56	Carbides, whether or not chemically defined: 02 Silicon carbide 03 Not specified
28.57	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals: 01 Liquid air (whether or not rare gases have been removed); compressed air
29.01	Hydrocarbons: 02 Naphthalene 03 Tetrahydronaphthalene 04 Decahydronaphthalene
29.02	Halogenated derivatives of hydrocarbons: 01 Chloroethane 02 Chloroform 03 Tetrachloromethane 04 Iodoform 06 Chlorobenzenes 07 Chloronaphthalenes 09 Not specified
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.06	Phenols and phenol-alcohols
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols

Portuguese CustomsTariff numberProduct description

- 29.08 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives
- 29.09 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives
- 29.10 Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives
- 29.11 Aldehydes, aldehyde-alcohols, aldehyde ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde
- 29.12 Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11
- 29.13 Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives
- 29.14 Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives
- 29.15 Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:
- 01 Oxalic acid
 - 03 Potassium oxalate
 - 06 Fumaric acid
 - 07 Not specified
- 29.16 Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:
- 01 Lactic acid
 - 03 Citric acid
 - 04 Salicylic acid
 - 05 Acetylsalicylic acid

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
	06 Gallic acid
	07 Sodium tartrate
	08 Potassium tartrate
	09 Sodium salicylate
	10 Methyl salicylate
	11 Phenyl salicylate
	12 Basic bismuth gallate
	13 Not specified
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated nitrated or nitrosated derivatives:
	02 Not specified
29.22	Amine-function compounds
29.23	Single or complex oxygen-function amino-compounds
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins.
29.25	Carboxamide-function compounds; amide-function compounds of carbonic acid
29.26	Carboxyimide-function compounds (including ortho-benzoisulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine):
	02 Hexamethylenetetramine
	03 Not specified
29.28	Diazo-, azo-, and azoxy-compounds
29.29	Organic derivatives of hydrazine or of hydroxylamine
29.30	Compounds with other nitrogen-functions
29.31	Organo-sulphur compounds
29.33	Organo-mercury compounds
29.34	Other organo-inorganic compounds
29.35	Heterocyclic compounds, nucleic acids:
	01 Furfuraldehyde
	02 Pyridine and its salts

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
	03 Dimethyl-phenylpyrazolene
	04 Phenyl-dimethyl-dimethylaminopyrazolene
	05 Triaminotriazine (melamine)
	07 Vulcanisation accelerators
	08 Lactones and Lactams for use in perfumery
	09 Not specified
29.36	Sulphonamides
29.37	Sultones and sultams
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:
	02 Not specified
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:
	03 Cinchona alkaloids and their derivatives
	04 Caffeine and its derivatives
	07 Theobromine and theophylline, and their derivatives
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42:
	02 Sugar ethers and sugar esters and their salts
29.45	Other organic compounds
30.05	Other pharmaceutical goods:
	02 Opacifying preparations for X-ray examinations and diagnostic reagents including blood-grouping reagents
	03 Dental cements and fillings
	04 First-aid boxes and kits
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated
31.02	Mineral or chemical fertilisers, nitrogenous:
	Ammonium nitrate:
	02 In packings of a gross weight of not less than 45 kg

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
	06 Calcium nitrate containing not more than 16% of nitrogen, and calcium nitrate-magnesium nitrate
31.03	Mineral or chemical fertilisers, phosphatic: 02 Not specified
31.04	Mineral or chemical fertilisers, potassic
31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg: 02 Goods in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg
32.01	Tanning extracts of vegetable origin; tannins (tannic acids), including water-extracted gall-nut tanin, and their salts, ethers, esters and other derivatives: 02 Not specified
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo: 01 Indigo 03 Not specified
32.06	Colour lakes
32.07	Other colouring matter; inorganic products of a kind used as luminophores: 03 Lithopone 04 Not specified
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass in the form of powder, granules or flakes
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold

Portuguese Customs
Tariff number

Product description

- by retail; solutions as defined by Note 4. to this Chapter:
- 01 Non-precious metals in paste form used in the manufacture of paint
- Stamping foils:
- 02 Of silver or silver alloys, other than of silver alloyed with gold or platinum
- 32.10 Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories
- 33.01 Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils
- 33.04 Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries
- 33.06 Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses:
- Perfumery, cosmetics and toilet preparations:
- 01 Denture cleaning and fixative products
- 02 Products for the protection of the skin, for medicinal or industrial use
- 05 Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses
- 34.03 Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
- 34.04 Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents
- 34.07 Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
ex 35.02	Albumines, albuminates and other albumine derivatives, other than: - Albumines, other than albumines unfit or to be rendered unfit for human consumption - Ovalbumines and lactalbumines
35.04	Peptones and other protein substances (excluding enzymes of heading No. 35.07) and their derivatives; hide powder, whether or not chromed
35.07	Enzymes; prepared enzymes not elsewhere specified or included
36.02	Prepared explosives, other than propellant powders
36.08	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials: Ferro-cerium and other pyrophoric alloys: 02 Not specified
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth
37.02	Film in rolls, sensitised, unexposed, perforated or not; 03 For photogravure reproduction
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed: 02 Not specified
37.04	Sensitised plates and film, exposed but not developed, negative or positive
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black: 02 Animal black, including spent animal black 03 Not specified

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
38.05	Tall oil
38.06	Concentrated sulphite lye
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentane; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpeneol)
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil; vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur treated bands, wicks and candles, fly-papers): 01 Wood preserving products used in industrial processes
38.13	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 rods and electrodes
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils
38.15	Prepared rubber accelerators
38.16	Prepared culture media for development of micro-organisms
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
38.19	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: 01 Anti-oxidants and inhibitors for the rubber industry

Portuguese Customs
Tariff number

Product description

- | | |
|-------|--|
| 02 | Disaggregation agents for crushing clinker |
| 05 | Anti-scaling compounds |
| 06 | Fluxes, de-oxidisers and anti-adhesion agents, for metal-smelting |
| 07 | Solutions of natural or artificial bitumens in hydrocarbons, unsuitable for painting purposes |
| 08 | Lysol |
| 09 | Ammoniacal gas liquors and spent oxide produced in coal gas purification |
| 39.01 | <p>Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):</p> <p style="padding-left: 20px;">Moulding products:</p> <p style="padding-left: 20px;">09 Not specified</p> <p style="padding-left: 40px;">Artificial plastic materials, whether or not combined with paper, fabrics or other materials:</p> <p style="padding-left: 60px;">Tubes, not specified:</p> <p style="padding-left: 40px;">19 Artificial sausage casings</p> <p style="padding-left: 20px;">21 Not specified</p> <p style="padding-left: 40px;">For floor coverings:</p> <p style="padding-left: 20px;">23 Not specified</p> |
| 39.02 | <p>Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):</p> <p style="padding-left: 20px;">Artificial plastic materials, whether or not combined with paper, fabrics or other materials:</p> <p style="padding-left: 20px;">Tubes, not specified:</p> <p style="padding-left: 20px;">14 Artificial sausage casings</p> <p style="padding-left: 20px;">ex 20 Adhesives, with the exception of those based on emulsions</p> |
| 39.03 | <p>Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:</p> <p style="padding-left: 20px;">01 Cellulose xanthate</p> <p style="padding-left: 20px;">03 Collodions</p> <p style="padding-left: 20px;">04 Ethers and esters, not specified</p> |

Portuguese Customs
Tariff number

Product description

- 05 Moulding products
Artificial plastic materials, whether or not combined with paper, fabrics or other materials:
Celluloid:
- 07 Monofil of a diameter exceeding 1 mm. but not exceeding 5 mm.
- 08 Profile shapes
Other products:
- 09 Monofil of a diameter exceeding 1 mm. but not exceeding 3 mm.
Tubes, not specified:
- 18 Artificial sausage casings
- 20 Not specified
For floor coverings:
- 22 Not specified
- 39.05 Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):
Chemical derivatives of natural rubber:
- 02 Monofil of a diameter exceeding 1 mm. but not exceeding 3 mm.
Plates, sheets or strip:
- 03 Weighing up to 160 grams per square metre, printed
- 04 Weighing up to 160 grams per square metre, unprinted
- 05 Weighing more than 160 grams per square metre, printed
- 06 Weighing more than 160 grams per square metre, unprinted
- 07 Tubes
- 08 Not specified
- 09 For floor coverings
- 39.06 Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters, linocyn:
02 Products not specified
- 39.07 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:

Portuguese Customs
Tariff number

Product description

	01 Artificial sausage casings obtained by sealing the seams of strips
	Floor coverings:
	04 Not specified
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums
40.03	Reclaimed rubber
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber
40.14	Other articles of unhardened vulcanised rubber:
	01 Tobacco pouches
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:
	01 Scrap, waste and powder
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06 or 41.08:
	01 Splits, other than grain-splits, undyed
	03 Semi-tanned chromed, wet (wet blues)
	04 Parchment-dressed leather
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08:
	01 Parchment-dressed leather
41.05	Other kinds of leather, except leather falling within heading No. 41.06 or 41.08:
	01 Parchment-dressed leather
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour

Portuguese CustomsTariff numberProduct description

- 41.10 Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls
- 42.03 Articles of apparel and clothing accessories, of leather or of composition leather
- 42.04 Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes:
Transmission, conveyor or elevator belts or belting:
01 V belts or belting
- 42.06 Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons
- 43.01 Raw furskins
- 43.04 Artificial fur and articles made thereof:
01 In the piece
- 44.01 Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust
- 44.02 Wood charcoal (including shell and nut charcoal), agglomerated or not
- 44.03 Wood in the rough, whether or not stripped of its bark or merely roughed down
- 44.04 Wood, roughly squared or half-squared, but not further manufactured
- 44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:
02 Of a thickness exceeding 75 mm. and a width of less than 25 cm.
03 Of a thickness exceeding 35 mm but not 75 mm
04 Of a thickness exceeding 15 mm but not 35 mm
05 Of a thickness exceeding 5 mm but not 15 mm
- 44.07 Railway or tramway sleepers of wood
- 44.09 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrella handles, tool handles or the like:
01 Hoopwood; split poles, piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a

<u>Portuguese Customs Tariff number</u>	<u>Product description</u>
	kind suitable for use in the manufacture of vinegar or for the clarification of liquids
44.11	Fibre building board of wood or other vegetable material whether or not bonded with natural or artificial resins or with other organic binders
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves: 02 Not specified
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks and stoppers)
Chapter 46	Manufactures of straw, of esparto and of other plaiting material; basketware and wickerwork
Chapter 47	Paper-making material
49.01	Printed books, booklets, brochures, pamphlets and leaflets: 01 Meteorological or natural science atlases 02 Communications, theses, treatises and reports, relating to scientific, literary or artistic subjects, published by official bodies or cultural organisations, in any language 04 Books printed in Portugal and returned thereto 05 Books, paper-bound or in the form of sheets, printed exclusively in foreign languages 06 Books, paper-bound or in the form of sheets, originating in Portuguese-speaking countries and printed exclusively in Portuguese, or originating in Macao and printed exclusively or pluralistically in Portuguese or in Chinese 08 Books, stiff-bound or cloth-bound, provided the binding does not incorporate leather, printed exclusively in foreign languages
49.02	Newspapers, journals and periodicals, whether or not illustrated
49.04	Music, printed or in manuscript, whether or not bound or illustrated
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books: 03 Not specified
49.11	Other printed matter, including printed pictures and photographs: 02 Meteorological and natural science charts 03 Communications, theses, treatises and reports, relating to scientific, literary or artistic subjects, other than those falling within heading No. 49.01, published by official bodies or cultural organisations, in any language Trade advertising matter and tourist propaganda in book form: 04 Printed in Portugal and returned thereto 05 Paper-bound or in the form of sheets, printed exclusively in foreign languages 06 Paper-bound or in the form of sheets, originating in Portuguese-speaking countries and printed exclusively in Portuguese, or originating in Macao and printed exclusively or pluralistically in Portuguese or Chinese 08 Stiff-bound or cloth-bound, provided the binding does not incorporate leather, printed exclusively in foreign languages
50.01	Silk-worm cocoons suitable for reeling
50.02	Raw silk (not thrown)
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale
50.05	Yarn spun from noil or other waste silk, not put up for retail sale
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
51.01	Yarn of man-made fibres (continuous), not put up for retail sale: 01 Effect yarns Not specified: ex 02 Of synthetic textile fibres, with the exception of textured fibres
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials: 02 Imitation catgut
51.03	Yarn of man-made fibres (continuous), put up for retail sale: 01 Effect yarn Not specified: 02 Of synthetic textile fibres
53.01	Sheep's or lambs' wool, not carded or combed: Greasy wool and fleece-washed wool: 01 White 02 Not specified
53.02	Other animal hair (fine or coarse), not carded or combed
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)
55.01	Cotton, not carded or combed
55.02	Cotton linters
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed
55.04	Cotton, carded or combed
55.07	Cotton gauze
55.08	Terry towelling and similar terry fabrics, of cotton: 01 Unbleached or bleached
57.01	True hemp (<i>Canabis sativa</i>), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)

Portuguese Customs
Tariff number

Product description

57.02	Manila hemp (abaca) (<i>Musa textilis</i>), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes)
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes)
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03
57.07	Yarn of other vegetable textile fibres; paper yarn: 05 Of coir 06 Paper yarn 07 Not specified
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03
57.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: 10 Woven fabrics of paper yarn
59.02	Felt and articles of felt, whether or not impregnated or coated: 01 In sheets, unbleached, neither impregnated nor coated with bituminous or similar materials In sheets, not specified, neither impregnated nor coated with bituminous or similar materials: 05 Impregnated or coated with bituminous or similar materials
59.03	Bonded fibre fabrics, similar bonded yarn fabrics and articles of such fabrics, whether or not impregnated or coated: 04 Articles not specified
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth, prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses: 01 Tracing cloth and prepared painting canvas

Portuguese Customs
Tariff number

Product description

- 59.14 Wicks of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles:
03 Tubular knitted gas-mantle fabric and incandescent gas mantles
- 59.15 Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials
- 61.11 Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):
Other accessories, not specified:
07 Of other fibres
- 62.05 Other made up textile articles (including dress patterns):
01 Fans and hand screens, with textile mounts (leaves) and frames of any material except precious metal
- 65.01 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
- 65.02 Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims
- 65.03 Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed:
01 Neither lined nor trimmed
Not specified:
03 Men's
- 66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like
- 67.01 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes):
01 Feathers and heron and bird-of-paradise plumes, whether or not mounted
Skins with their feathers:
02 Whole or in the piece, but not worked
05 Scarecrows and the like, made of feathers

Portuguese Customs
Tariff number

Product description

- | | |
|-------|---|
| 68.01 | Road and paving setts, curbs and flagstones, of natural stone (except slate) |
| 68.02 | Worked monumental or building stone, and articles thereof (including mosiac cubes), other than goods falling within heading No. 68.01 or within Chapter 69 |
| 68.03 | Worked slate and articles of slate, including articles of agglomerated slate |
| 68.04 | <p>Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:</p> <p style="padding-left: 20px;">Polishing stones, whetstones, oilstones, hones and the like:</p> <p style="padding-left: 20px;">02 Of natural materials</p> <p style="padding-left: 40px;">Unspecified articles:</p> <p style="padding-left: 20px;">03 For grinding</p> <p style="padding-left: 40px;">For other uses:</p> <p style="padding-left: 20px;">05 Of natural materials</p> |
| 68.07 | Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13, or in Chapter 69 |
| 68.08 | <p>Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)</p> <p style="padding-left: 20px;">01 Asphalt paving tiles</p> |
| 68.15 | Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium) |
| 68.16 | <p>Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:</p> <p style="padding-left: 20px;">01 Blocks, slabs, sheets and other articles of fused basalt for lining pipes, conveyor troughs and all other conveyance systems</p> <p style="padding-left: 20px;">02 Peat pots for raising plants</p> |

Portuguese CustomsTariff numberProduct description

- 69.03 Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01:
 03 Saggars, stands and other kiln furniture, of silicon carbide, artificial cerundum or zirconium compounds, for firing ceramic products
- 69.04 Building bricks (including flooring blocks, support or filler tiles and the like)
- 69.05 Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments
- 69.06 Piping, conduits and guttering (including angles, bends and similar fittings)
- 69.09 Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:
 01 Balls, cylinder sleeves and small cylinders, of porcelain, for crushers and grinding mills
 Not specified:
 04 Of other materials
- 69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture:
 01 Articles of personal adornment
 Other articles:
 03 Not specified
- 70.01 Waste glass (cullet); glass in the mass (excluding optical glass)
- 70.03 Glass in balls, rods and tubes, unworked (not being optical glass):
 01 Glass of the variety known as "enamel" glass, in rods and tubes
 Other glass:
 02 In tubes of up to 2 mm. in internal diameter
- 70.06 Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked:
 01 Wired
- 70.13 Glassware (other than articles falling within heading No. 70.19) of a kind commonly used for table, kitchen,

Portuguese Customs
Tariff number

Product description

	toilet or office purposes, for indoor decoration, or for similar uses:
	01 Of glass with a low coefficient of expansion
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass: Not specified:
	03 Of unspecified glass
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):
	04 Ballotini
70.20	Glass fibre (including wool), yarns, fabrics and articles made therefrom:
	02 Fabrics, whether or not impregnated with elastomers or with synthetic resins, suitable for use in the manufacture of abrasive products
71.04	Dust and powder of natural or synthetic precious or semi-precious stones
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:
	01 Unwrought in powder
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:
	01 Unwrought or in powder
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured:
	01 Unwrought (including platinum sponge) and powder
	03 Platinum-wire gauze (catalysts), for the production of nitrous gas by the oxidation of ammonia
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap; of precious metal
Chapter 72	Coin
73.05	Iron or steel powders; sponge iron or steel:
	01 Iron or steel powders

Portuguese Customs
Tariff number

Product description

73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal, of iron or steel: Netting, in the piece: 04 Not specified
73.29	Chain and parts thereof, of iron or steel: Chain, not specified: 04 Articulated, of the sprocket, toothed and inverted tooth rocker joint chain types, not specified 06 Not specified
73.43	Other articles of iron or steel: 07 Corset busks and the like, clothing and clothing accessories
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap
74.02	Master alloys
74.06	Copper powders and flakes
74.16	Springs, of copper
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper
74.19	Other articles of copper: Chain and parts thereof: Other chain: 06 Not specified
Chapter 75	Nickel and articles thereof
76.01	Unwrought aluminium; aluminium waste and scrap
76.03	Wrought plates, sheets and strips, of aluminium
76.05	Aluminium powders and flakes
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium

Portuguese CustomsTariff numberProduct description

76.16	Other articles of aluminium: 01 Chain 03 Expanded metal 05 Washers
Chapter 77	Magnesium and beryllium and articles thereof
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m ² ; lead powders and flakes: 01 Powders and flakes
79.01	Unwrought zinc; zinc waste and scrap
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes: 01 Powders and flakes
80.01	Unwrought tin; tin waste and scrap
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire: 02 Not specified
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg./m ² ; tin powders and flakes: 02 Powders and flakes
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin
Chapter 81	Other base metals employed in metallurgy and articles thereof
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips)
82.12	Scissors (including tailors' shears), and blades therefor: 01 Tailors shears
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives);

Portuguese Customs
Tariff number

Product description

	manicure and chiropody sets and appliances (including nail files):
	02 Hair clippers
83.07	Lamps and light fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22):
	01 Miners' lamps
	02 Paraffin or spirit lanterns and lamps
	03 Railway and tramway rolling stock lanterns and lamps
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles:
	Beads and spangles:
	03 Gilt or silvered
	04 Not specified
84.05	Steam or other vapour power units, whether or not incorporating boilers:
	01 Locomotives and mobile engines
	02 Not specified
	Parts:
	04 Not specified
84.06	Internal combustion piston engines:
	Engines:
	Not specified:
	03 Of more than 25 kw
84.09	Mechanically propelled road rollers:
	01 Road rollers
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:
	03 Cream separators
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-

Portuguese Customs
Tariff number

Product description

- drivers; snow-ploughs, not self-propelled (including snow-plough attachments):
- 01 Excavating machinery
- 02 Levelling machinery
- 84.25 Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry within heading No. 84.29):
- 03 Vibratory machines for harvesting, cleaning or bagging olives and other fruits
- 05 Lawn mowers
- Not specified:
- 06 For harvesting purposes
- 84.28 Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:
- 04 Sprinkler appliances
- 84.29 Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables:
- Parts:
- 02 Smooth-surfaced or grooved cylinders for milling machines
- 84.31 Machinery for making or finishing cellulosic pulp, paper or paperboard:
- 01 Ruling machines, weighing up to 2,000 kg. each
- 84.32 Book-binding machinery, including book-sewing machines
- 84.33 Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard:
- 02 Not specified
- 84.34 Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and

Portuguese Customs
Tariff number

Product description

- lithographic stones, prepared for printing purposes (for example, planed, grained or polished):
- 01 Machinery and apparatus
 - 02 Printing type and furniture
 - 04 Lithographic stones
 - 05 Zinc plates prepared for use in the printing industry
 - Parts:
 - 07 Matrices for type-setting machines
- 84.35 Other printing machinery; machines for uses ancillary to printing:
- 01 Platen presses of the Minerva type
- 84.38 Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):
- Parts and accessories:
 - 07 Extruding nipples of precious metal
- 84.39 Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks:
- 01 Machinery
- 84.41 Sewing machines; furniture specially designed for sewing machines; sewing machine needles:
- Machines:
 - 02 For industrial use
- 84.44 Rolling mills and rolls therefor
- 84.49 Tools for working in the hand, pneumatic or with self-contained non-electric motor
- 84.50 Gas-operated welding, brazing, cutting and surface tempering appliances:
- 01 Blow lamps
 - 02 Machines for soldering empty tins
 - 03 Not specified

Portuguese Customs
Tariff number

Product description

- 84.51 Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:
02 Cheque-writing machines
- 84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device
- 84.53 Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included
- 84.54 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)
- 84.55 Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:
02 For machines falling within heading No. 84.53
- 84.57 Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves:
01 Machines
- 84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance
- 84.59 Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:
06 Diving suits and diving bells
- 84.60 Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials:
Moulding boxes, of metal, hinged or not:
01 Of cast iron
02 Not specified
Moulds (other than ingot moulds, but including chill moulds):

Portuguese Customs
Tariff number

Product description

	03 For manual processes
84.62	Ball, roller or needle roller bearings: Bearings: 04 Not specified 05 Parts
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light emitting diodes; electronic microcircuits: Thermionic, cold cathode and photo-cathode valves and tubes: 01 Cathode-ray tubes and television picture-tubes 02 Not specified
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes: 01 Carbon and graphite prepared for use in batteries, and furnace and electrolysis electrodes
ex 86.03	Tenders
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09): Fitted with drivers' cabs, whether or not with mudguards, but not fitted with other body parts: 01 Designed to be fitting with tip bodies 02 Not specified Motor buses: 03 Double-decked 04 Not specified 05 Trolley buses 06 For fire brigades 07 Motor ambulances 08 Air-cushion vehicles

Portuguese Customs
Tariff number

Product description

87.02 (cont'd)	10 Refuse-collection vehicles For the transport of goods or materials, with tip bodies: Weighing more than 2,500 kg.:
	13 For use exclusively in shipyards and for similar purposes
	14 For other purposes
	15 For the transport of goods and materials, not specified
	16 Not specified
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road-sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03: 02 Caterpillar tracks and sprocket wheels and parts thereof, for tractors Parts and accessories, not specified: Of metal:
	ex 04 Weighing more than 500 grams but not more than 10 kg. each, designed for air-cushion vehicles
	ex 05 Weighing more than 10 kg. each, designed for air-cushion vehicles
	ex 06 Not specified, designed for air-cushion vehicles
*87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles

* Reduction applicable only to the protective element of the subheadings No. 87.07.02, 87.07.03 and 87.07.04

Portuguese CustomsTariff numberProduct description

87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds: Motor-cycles and cycles fitted with an auxiliary motor, not specified: With side-cars or fitted with bodies: 02 For fire brigades
Chapter 88	Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground-flying trainers
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter: Other: Mechanically propelled: 06 Air-cushion vehicles
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)
90.05	Refracting telescopes (monocular and binocular), prismatic or not
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy
90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20: Not specified: 03 Weighing more than 20 kg. each
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter; lasers, other than laser diodes: 02 Not specified
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders

Portuguese CustomsTariff numberProduct description

90.15	Balances of a sensitivity of 5 cg or better, with or without their weights
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators)
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments: Thermometers: 02 Medical 03 For other uses
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor: 04 Other liquid supply meters
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches
91.04	Other clocks: 04 Chronometers
91.09	Watch cases and parts of watch cases:

Portuguese Customs
Tariff number

Product description

	Not decorated or trimmed with pearls or natural or artificial precious or semi-precious stones:
	Finished:
	03 Gilt or of rolled gold
	04 Not specified
91.11	Other clock and watch parts
92.03	Pipe and reed organs, including harmoniums and the like:
	02 Not specified
92.04	Accordions, concertinas and similar musical instruments; mouth organs
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions):
	01 Pianos
	ex 03 Not specified, with the exception of chimes
92.10	Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds
92.11	Gramophones, dictating machines and other sound recorders or reproducers including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers, magnetic:
	Television image and sound recorders:
	02 Operating by another process
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:
	08 Not specified
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms:
	01 For military weapons

Portuguese Customs
Tariff number

Product description

- 95.05 Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials:
Worked:
01 Ivory
- 95.08 Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin:
Worked vegetable carving material (for example, corozo) and articles of vegetable material:
01 Worked
02 Articles of such material
Other materials:
06 Gelatin capsules for pharmaceutical products
- 96.01 Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops:
08 Prepared knots and tufts for broom and brush making
- 96.05 Powder-puffs and pads for applying cosmetics or toilet preparations, of any material
- 96.06 Hand sieves and hand riddles, of any material
- 98.06 Slates and boards, with writing or drawing surfaces, whether framed or not
- 98.09 Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing:
Pastes:
02 On a paper or textile backing
03 Unbacked

Portuguese CustomsTariff numberProduct description

98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks: 01 Of silver 02 Of other precious metals
Chapter 99	Works of art, collectors' pieces and antiques

LIST B TO ANNEX P

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water: 01 Salt and pure sodium chloride
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals
28.02	Sulphur, sublimed or precipitated; colloidal sulphur: 02 Sulphur in other forms
28.04	Hydrogen, rare gases and other non metals: 03 Oxygen 05 Not specified
28.06	Hydrochloric acid and chlorosulphuric acid: 01 Hydrochloric acid
28.08	Sulphuric acid; oleum
28.09	Nitric acid; sulphonitric acids: 01 Nitric acid
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-): 02 Phosphoric acids
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water): 01 Carbon dioxide
28.16	Ammonia, anhydrous or in aqueous solution: 02 In aqueous solution
28.19	Zinc oxide and zinc peroxide
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides: 02 Not specified

Portuguese Customs
Tariff number:

Product description

- 28.31 Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:
Hypochlorites; commercial calcium hypochlorite, chlorites:
02 Not specified
- 28.38 Sulphates (including alums) and persulphates:
07 Ferrous sulphate
Cupric sulphates:
08 With a minimum percentage of 97.28 expressed as $\text{CuSO}_4 \cdot 5\text{H}_2\text{O}$
09 Not specified
- 28.42 Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:
02 Sodium carbonate
07 Lead carbonate
- 28.47 Salts of metallic acids (for example, chromates, permanganates, stannates):
Sodium chromates:
01 Neutral
02 Acid
Potassium chromates:
03 Neutral
04 Acid
ex 07 Not specified, with the exception of salts of Tungsten
- 28.48 Other salts and peroxy salts of inorganic acids, but not including azides:
02 Not specified
- 28.56 Carbides, whether or not chemically defined:
01 Calcium carbide
- 28.58 Other inorganic compounds (including distilled and conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals:
02 Not specified
- 29.01 Hydrocarbons:
01 Acetylene

Portuguese CustomsTariff numberProduct description

- 29.02 Halogenated derivatives of hydrocarbons:
08 Trichlorodi(chlorophenyl)ethane (DDT)
- 29.21 Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives:
01 Nitroglycerol
- 29.35 Heterocyclic compounds; nucleic acids:
06 Quelina
- 29.38 Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:
01 Vitamin A
- 29.42 Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:
Opium alkaloids and their derivatives:
01 Codeine and its derivatives
02 Not specified
Cocaine:
05 Crude
06 Not specified, and cocaine derivatives
08 Alkaloids and their derivatives, not specified
- 29.43 Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42:
ex 01 Rhamnose, raffinose and mannose
- 29.44 Antibiotics:
02 Streptomycin and its salts
- 30.01 Organic-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
- 30.03 Medicaments including veterinary medicaments
- 30.04 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical

Portuguese Customs
Tariff number

Product description

- purposes, other than goods specified in Note 3 to this Chapter
- 30.05 Other pharmaceutical goods:
01 Sterile surgical catgut and similar sterile suture materials, sterile laminaria and sterile laminaria tents, and sterile absorbable surgical haemostatics
- 32.01 Tanning extracts of vegetable origin; tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives:
01 Tanning extracts of vegetable origin
- 32.03 Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic, or bacterial origin)
- 32.05 Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:
02 Sulphur-based dyestuffs
- 32.07 Other colouring matter; inorganic products of a kind used as luminophores:
01 Ultramarine blue
- 32.09 Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter:
Stamping foils:
03 Of gold or gold alloys
- 32.11 Prepared driers
- 32.13 Writing ink, printing ink and other inks:
01 Writing and drawing inks
- 33.06 Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses:
Perfumery, cosmetics and toilet preparations:
03 Room deodorizers, prepared, not perfumed
04 Not specified

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04
34.06	Candles, tapers, night-lights and the like
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass
36.01	Propellent powders
36.04	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amrces, rain-rockets)
36.08	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials: Ferro-cerium and other pyrophoric alloys: 01 Lighter flints, whether or not in small rods or bars Other combustible preparations and products: 03 Tinder 04 Not specified
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black: 01 Activated carbon
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur treated bands, wicks and candles, fly-papers): 02 Not specified
ex 38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries, with the exception of those having a basis of amylaceous substances
38.18	Composite solvents and thinners for varnishes and similar products
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting

Portuguese Customs
Tariff number

Product description

- of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:
- 03 Insulating materials for electrical uses
- 04 Heat-insulating preparations
- ex 10 Not specified, except products of sorbitol cracking
- 39.01 Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):
- Moulding products:
- 06 Phenoplasts
- 07 Aminoplasts
- 08 Alkyds
- Artificial plastic materials, whether or not combined with paper, fabrics or other materials:
- 10 Monofil of a diameter exceeding 1 mm but not exceeding 3 mm
- 12 Blocks, plates, sheets and strip, cellular
- Plates, sheets and strip, not specified:
- 13 Weighing up to 160 grams per square metre, printed
- 14 Weighing up to 160 grams per square metre, unprinted
- 15 Weighing more than 160 grams per square metre, printed
- 17 Profile shapes
- 18 Rigid tubes
- Tubes not specified:
- 20 Other
- For floor coverings:
- 22 Cellular
- 24 Waste, unusable articles and scrap
- 25 Adhesives
- 26 Products not specified
- 39.02 Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and

Portuguese CustomsTariff numberProduct description

other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):

Artificial plastic materials, whether or not combined with paper, fabrics or other materials:

- 05 Monofil of a diameter exceeding 1 mm but not exceeding 3 mm
- 07 Blocks, plates, sheets and strip, cellular
Plates, sheets and strip, not specified:
- 08 Weighing up to 160 grams per square metre, printed
- 09 Weighing up to 160 grams per square metre, unprinted
- 10 Weighing more than 160 grams per square metre, printed
- 11 Weighing more than 160 grams per square metre, unprinted
- 12 Profile shapes
- 13 Rigid tubes
Tubes, not specified:
- 15 Other
- 16 Not specified
For floor coverings:
- 17 Cellular
- 18 Not specified
- 19 Waste, unusable articles and scrap
- 21 Products not specified

39.03

Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, colloidions, celluloid); vulcanised fibre:

02 Nitrocellulose

Artificial plastic materials, whether or not combined with paper, fabrics or other materials:

Other products:

- 11 Blocks, plates, sheets and strip, cellular
Plates, sheets and strip, not specified:
- 12 Weighing up to 160 grams per square metre, printed
- 13 Weighing up to 160 grams per square metre, unprinted

<u>Portuguese Customs Tariff number</u>	<u>Product description</u>
	14 Weighing more than 160 grams per square metre, printed
	15 Weighing more than 160 grams per square metre, unprinted
	16 Profile shapes
	17 Rigid tubes Tubes, not specified:
	19 Other For floor coverings:
	21 Cellular
	23 Waste, unusable articles and scrap
	25 Products not specified
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber): 01 Run gums and ester gums 10 Adhesives
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06: Floor coverings: 03 Cellular 05 Fans and hand-screens, with strips of plastic materials and mountings of any material other than of precious metals 06 Corset busks and similar supports for corsets and other articles of apparel or for clothing accessories
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example,

Portuguese Customs
Tariff number

Product description

- rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)
- 40.07 Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber
- 40.08 Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:
01 Plates, sheets and strip, cellular
03 Profile shapes
04 Adhesives
- 40.09 Piping and tubing, of unhardened vulcanised rubber
- 40.10 Transmission, conveyor or elevator belts or belting, of vulcanised rubber:
01 V belts or belting
- 40.11 Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:
01 Tyres
Tyre cases, interchangeable tyre treads, inner tubes and flaps, weighing each:
04 More than 20 kg.
- 40.12 Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber
- 40.13 Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber
- 40.14 Other articles of unhardened vulcanised rubber:
02 Not specified
- 40.15 Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:
02 Tubes
03 Not specified
- 40.16 Articles of hardened rubber (ebonite and vulcanite)
- 41.02 Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06 or 41.08:

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
41.02 (cont'd)	02 Sole leather
	05 Not specified
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08:
	02 Not specified
41.05	Other kinds of leather, except leather falling within heading No. 41.06 or 41.08:
	02 Not specified
41.06	Chamois-dressed leather
41.08	Patent leather and imitation patent leather; metallised leather
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes:
	Transmission, conveyor or elevator belts or belting:
	02 Not specified
	03 Pickers for weaving looms
	04 Not specified
42.05	Other articles of leather or of composition leather
43.02	Furskins, tanned or dressed including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)
43.03	Articles of furskin
43.04	Artificial fur and articles made thereof:
	02 Articles
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:
	01 Of a thickness exceeding 75 mm and a minimum width of 25 cm
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked,

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
	suitable for the manufacture of walking sticks, umbrella handles, tool handles or the like: 02 Not specified
44.12	Wood wool and wood flour
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry
44.16	Cellular wood panels, whether or not faced with base metal
44.17	"Improved" wood, in sheets, blocks or the like
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards
44.20	Wooden picture frames, photograph frames, mirror frames and the like
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves: 01 Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)
44.24	Household utensils of wood
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or

Portuguese Customs
Tariff number

Product description

	adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood
44.28	Other articles of wood
49.01	Printed books, booklets, brochures, pamphlets and leaflets:
	03 Multi-lingual dictionaries containing Portuguese
	07 Books, paper-bound or in the form of sheets, not specified
	09 Books, stiff-bound or cloth-bound, provided the binding does not incorporate leather, originating in Portuguese-speaking countries and printed exclusively in Portuguese, or originating in Macao and printed exclusively or pluralistically in Portuguese or Chinese
49.08	Transfers (Decalcomanias)
49.11	Other printed matter, including printed pictures and photographs:
	Trade advertising matter and tourist propaganda in book form:
	07 Paper-bound or in the form of sheets, not specified
	09 Stiff-bound or cloth-bound, provided the binding does not incorporate leather, originating in Portuguese-speaking countries and printed exclusively in Portuguese, or originating in Macao and printed exclusively or pluralistically in Portuguese or Chinese
50.09	Woven fabrics of silk, of noil or other waste silk
51.01	Yarn of man-made fibres (continuous), not put up for retail sale:
	Not specified:
	Of regenerated textile fibres:
	03 Single, of a count of not less than 1,100 denier
	04 Not specified
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:
	01 Monofil and artificial straw
51.03	Yarn of man-made fibres (continuous), put up for retail sale:
	Not specified:
	03 Of regenerated textile fibres

Portuguese Customs
Tariff number

Product description

52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like
53.01	<p>Sheep's or lambs' wool, not carded or combed:</p> <p>Washed wool, other than fleece-washed:</p> <p>03 White</p> <p>04 Not specified</p> <p>05 Dyed</p>
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)
53.05	<p>Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:</p> <p>Wool and fine animal hair, other than rabbit or hare hair, carded:</p> <p>01 Undyed</p> <p>02 Dyed</p> <p>Wool and fine animal hair, other than rabbit or hare hair, combed:</p> <p>In the form of slivers:</p> <p>05 Undyed</p> <p>06 Dyed</p> <p>07 Not specified</p>
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale
53.12	Woven fabrics of horsehair or of other coarse animal hair
54.03	Flax or ramie yarn, not put up for retail sale
54.04	Flax or ramie yarn, put up for retail sale

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
54.05	Woven fabrics of flax or of ramie
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous): 03 Of regenerated textile fibres
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning: 02 Of regenerated textile fibres
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning: 03 Regenerated textile fibres
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale
57.07	Yarn of other vegetable textile fibres; paper yarn: Yarn of true hemp: Not put up for retail sale: 01 Single 02 Multiple or cabled Put up for retail sale: 03 Up to No. 16 04 Higher than No. 16
57.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: Woven fabrics of true hemp: 01 Packing and wrapping cloth and sacking 02 Canvas, unbleached or bleached, of a maximum width of 62 cm., with dyed or undyed guide threads, weighing more than 650 grams per square metre Not specified: 03 Unbleached 04 Bleached 05 Dyed Woven fabrics of other vegetable textile fibres: 06 Packing and wrapping cloth and sacking Not specified: 07 Unbleached 08 Bleached 09 Dyed

Portuguese Customs
Tariff number

Product description

- 59.01 Wadding and articles of wadding; textile flock and dust and mill neps
- 59.02 Felt and articles of felt, whether or not impregnated or coated:
In sheets, not specified, neither impregnated nor coated with bituminous or similar materials:
02 Weighing up to 400 grams per square metre
03 Weighing more than 400 but not more than 1,000 grams per square metre
04 Weighing more than 1,000 grams per square metre
07 Articles of felt, not specified
- 59.03 Bonded fibre fabrics, similar bonded yarn fabrics and articles of such fabrics, whether or not impregnated or coated:
03 Adhesives
- 59.06 Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics
- 59.07 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:
02 Buckram and similar woven fabrics
03 Not specified
- 59.11 Rubberised textile fabrics, other than rubberised knitted or crocheted goods
- 59.12 Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like:
Textile fabrics otherwise impregnated or coated with the exception of oilcloth:
ex 01 Weighing up to 400 grams per square metre
ex 02 Weighing more than 400 but not more than 1,400 grams per square metre
ex 03 Weighing more than 1,400 grams per square metre
04 Painted canvas
- 59.14 Wicks of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like;

Portuguese Customs
Tariff numbers

Product description

	tubular knitted gas-mantle fabric and incandescent gas mantles:
	Wicks:
	01 For candles
	02 Not specified
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings)
61.07	Ties, bow ties and cravats
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):
	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments:
	01 Of silk
	02 Of man-made textile fibres
	03 Of wool or other animal hair
	Of other fibres:
	04 Composed wholly or partly of open-weave fabrics (plain tulle, tulle bobinot and lace) and embroidered fabrics
	05 Not specified
	Other accessories, not specified:
	06 Of silk or man-made textile fibres
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods

Portuguese Customs
Tariff numberProduct description

- 62.05 Other made up textile articles (including dress patterns):
 Other articles, not specified:
 02 Of silk or man-made textile fibres
 03 Of other fibres
- 63.01 Clothing, clothing accessories, travelling rugs and blankets, household linen and finishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings
- 63.02 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables
- 64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof
- 65.03 Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed:
 Not specified:
 02 Women's
- 65.04 Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed
- 65.05 Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed
- 65.06 Other headgear, whether or not lined or trimmed
- 65.07 Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear
- 66.01 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents and garden and similar umbrellas)
- 66.03 Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02
- 67.01 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes):

Portuguese Customs
Tariff numberProduct description

- Skin with their feathers:
- 03 Assembled for the manufacture of articles or in the form of finished or unfinished articles
- 04 Fans and hand screens with frames of any material other than of precious metal
- 06 Not specified
- 67.02 Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit
- 67.C3 Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like
- 67.04 Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)
- 68.04 Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural, or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:
- Polishing stones, whetstones, oilstones, hones and the like:
- 01 Of artificial materials
- 68.08 Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch):
- 02 Not specified
- 68.09 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances
- 68.10 Articles of plastering material
- 68.11 Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not

Portuguese Customs
Tariff numberProduct description

- 68.12 Articles of asbestos-cement, of cellulose fibre-cement or the like:
Panels:
01 Imitating azulejos or mosaics
03 Sectional buildings
- 68.13 Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabrics; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures
- 68.14 Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials
- 68.16 Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:
03 Articles, not specified
- 69.01 Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)
- 69.03 Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01:
01 Retorts and jars
03 Crucibles
04 Not specified
- 69.07 Unglazed setts, flags and paving, hearth and wall tiles
- 69.09 Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:
Not specified:
02 Of clay or common stoneware
03 Of faience or fine stoneware

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
69.14	Other articles
70.03	Glass in balls, rods and tubes, unworked (not being optical glass): Other glass: 03 Not specified
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles: 01 Wired Other than wired: 02 Up to 3 mm. in thickness 03 More than 3 but not more than 5 mm. in thickness 05 More than 10 mm. in thickness
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles: 02 More than 3 but not more than 5 mm. in thickness 03 More than 5 but not more than 10 mm. in thickness 04 More than 10 mm. in thickness
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked: Other than wired: 04 More than 5 but not more than 10 mm. in thickness 05 More than 10 mm. in thickness
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass, leaded lights and the like
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like
70.12	Glass inners for vacuum flasks or for other vacuum vessels
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses: 02 Not specified
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini): 01 Glass cubes and small glass plates, glass fragments and chippings, whether or not on a backing, for mosaics and similar decorative purposes Imitation pearls and imitation precious and semi-precious stones: 02 Loose 03 In the form of unspecified articles 05 Articles not specified
70.20	Glass fibre (including wool), yarns, fabrics and articles made therefrom: 03 Fabrics, not specified, and trimmings 04 Articles of fabric 05 Products not specified
71.01	Pearls, unworked or worked but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)

<u>Portuguese Customs Tariff number</u>	<u>Product description</u>
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured: 03 Not specified
71.06	Rolled silver, unworked or semi-manufactured
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured: Beaten or rolled: 02 In the form of gilding leaves 03 In unspecified forms and in the form of wire 04 Not specified
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured: 02 Beaten or rolled, and in the form of wire 04 Not specified
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12
71.14	Other articles of precious metals or rolled precious metal
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
71.16	Imitation jewellery: Watch straps of base metal or base metal alloys: 01 Not plated with precious metal 02 Wholly or partly silvered 03 Wholly or partly gilt, platinum-coated or plated with platinum-group metals Other imitation jewellery of base metal: 04 Wholly or partly gilt, platinum-coated or plated with platinum-group metals 05 Wholly or partly silvered

Portuguese Customs
Tariff number

Product description

- 73.22 Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l., whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:
- 01 Of a capacity exceeding 3,000 litres and intended for use in industry for manufactures of all kinds
Not specified:
Of cast iron, cast steel and malleable cast iron:
- 02 Planed, varnished, enamelled, painted, polished, threaded or tapped, turned or clad with plastic materials or base metal
- 03 Not specified
- 73.23 Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods
- 73.27 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal, of iron or steel:
- Netting, in the piece:
- 03 Intended for use as reinforcement material in reinforced concrete or cement structures
- 73.29 Chain and parts thereof, of iron or steel:
- 01 Key chains
Chain, not specified:
- 02 With other than composite square links with a metal diameter of up to 6 mm.
- 05 With composite square links, of the ladder and similar chain types
- 73.30 Anchors and grapnels and parts thereof, of iron or steel
- 73.32 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel:
- 01 For fixing rails, including washers and nuts when fitted therewith
- 73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips, and the like, of iron or steel
- 73.36 Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and

<u>Portuguese Customs</u>	<u>Product description</u>
<u>Tariff number</u>	
	other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:
	01 Ranges
	Not specified:
	02 Of cast iron, cast steel or malleable cast iron
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:
	01 Of cast iron, cast steel or malleable cast iron
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel:
	02 Pressure cookers for cooking directly by steam
	03 Pot scourers and scouring and polishing pads, gloves and the like
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm.
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper:
	Unworked or painted, varnished, enamelled or otherwise treated (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked:
	Other:
	03 The greatest dimension of the internal cross-section of which measures more than 80 mm.
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper

Portuguese Customs
Tariff number

Product description

- 74.15 Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or taped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter pins, washers and spring washers, of copper
- 74.19 Other articles of copper:
- 01 Pins, scarf-rings and hairpins other than ornamental thimbles, and fittings for belts, corsets and braces
Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l., whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment:
- 02 Of a capacity exceeding 3,000 l. and intended for use in industry for manufactures of any kind
- 03 Not specified
Chain and parts thereof:
- 04 Key chains
Other chain:
- 05 With links of a length or an external diameter of up to 30 mm.
- 76.09 Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 l., whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
- 76.11 Containers, of aluminium, for compressed or liquefied gas
- 76.16 Other articles of aluminium:
- 02 Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of wire
- 04 Nails, screws, bolts and similarly shaped articles, whether or not threaded, including washers and nuts when fitted to the screws and bolts
- 06 Other articles
- 78.02 Wrought bars, rods, angles, shapes and sections, of lead; lead wire
- 78.03 Wrought plates, sheet and strip, of lead
- 78.04 Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding

<u>Portuguese Customs</u>	<u>Product description</u>
<u>Tariff number</u>	
	any backing) not exceeding 1,700 g/m ² ; lead powders and flakes: 02 Not specified
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints elbows, sockets, flanges and S-bends) of lead
78.06	Other articles of lead
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes: Wrought plates, sheets and strip: 02 Polished 03 Printed, painted, galvanised, enamelled or otherwise coated 04 Not specified
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc
79.06	Other articles of zinc
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire: 01 Alloys used in soldering
80.03	Wrought plates, sheets and strip, of tin
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes: 01 Foil
80.06	Other articles of tin
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades): 03 Slitting and slotting saws 04 Circular saw blades 05 Not specified
82.06	Knives and cutting blades, for machines or for mechanical appliances

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06 and blades therefor: Knives with cutting blades, serrated or not (including pruning knives): 01 For arts and crafts Knife blades (including those of pruning knives): 04 For arts and crafts 05 Not specified
82.12	Scissors (including tailors' shears), and blades therefor: 02 Not specified
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files): 01 Secateurs 03 Manicure and chiropody sets and appliances and the like (including nail files) 04 Not specified
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03
83.05	Fittings for loose-leaf binders, for files or for stationary books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationary goods of base metal
83.06	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal: 03 Articles not specified
83.07	Lamps and light fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
	battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22): 04 Not specified
83.08	Flexible tubing and piping, of base metal
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers: 04 Parts
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units:
84.05	Steam or other vapour power units, whether or not incorporating boilers: Parts: 03 For locomotives and mobile engines
84.06	Internal combustion piston engines: Parts: 05 Not specified
84.07	Hydraulic engines and motors (including water wheels and water turbines): 02 Parts
84.08	Other engines and motors
84.09	Mechanically propelled road rollers: 02 Parts
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances
84.14	Industrial and laboratory furnaces and ovens, non-electric: 03 Parts

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
84.15	Refrigerators and refrigerating equipment (electrical and other): Parts: 06 Not specified
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor: 01 Calendering machines having up to 3 cylinders or weighing up to 5,000 kg. each and rolling machines for the rubber and food industries Parts: 03 Smooth, engraved or corrugated cylinders 04 Not specified
84.17	Machinery, plant and similar 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, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical: 02 Steaming plant of a kind used for industrial purposes, weighing up to 5,000 kg. each 05 Not specified
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases: 04 Honey-extracting centrifuges 05 Oil centrifuges Parts: For cream separators and for honey-extracting centrifuges: Of metal: 07 Weighing up to 10 kg. each 08 Weighing more than 10 kg. each 09 Of other materials 10 Not specified
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds: Balances, including scales:

Portuguese Customs
Tariff number

Product description

Not specified:	
03	Weighing up to 150 kg. each
04	Weighing more than 150 kg. each
05	Dynamometers
06	Not specified
07	Parts
08	Weighing machine weights
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):
03	Not specified
04	Parts
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry within heading No. 84.29):
01	Fruit-graders and tuber-graders and Marot-type grain-graders; unspecified threshers; drum shellers; mobile sifters
04	Broad threshers; crank-operated shellers; stationary binders; fanning mills
Not specified:	
07	For other purposes
Parts:	
08	Double or single beaters; teeth for threshers and combine harvester threshers; blades, fingers or guides for mowers, threshers and combine harvester-threshers
Of machinery falling within sub-headings 84.25.01 to 84.25.05:	
Of metal:	
09	Weighing up to 10 kg. each

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
	10 Weighing more than 10 kg. each
	11 Of other materials
	12 Not specified
.84.26	Dairy machinery (including milking machines)
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like:
	02 Grape crushing machines and grape marc presses
	03 Not specified
	Parts:
	Of grape-crushing machines, of grape-crushing and juice-separating machines and of continuous grape pulp and grape marc presses:
	Of metal:
	04 Weighing up to 10 kg. each
	05 Weighing more than 10 kg. each
	06 Of other materials
	07 Not specified
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:
	01 Silage cutters for fodder; drum fodder cutters
	03 Fodder cutters, crank-operated; seed disinfecting machines; fodder crushers
	05 Not specified
	Parts:
	Of machinery falling within sub-headings 84.28.01 to 84.28.04:
	06 Fodder-crusher tups
	Not specified:
	09 Of other materials
	10 Of machinery falling within sub-heading 84.28.05
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables:
	Parts:
	03 Not specified

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard: 01 Cutting machines weighing up to 1,000 kg., other than automatic presses and three-sided cutting machines; slitters 03 Parts
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished): 03 Paperboard matrices for stereotyping 06 Other apparatus Parts: 08 Not specified
84.35	Other printing machinery; machines for uses ancillary to printing: 02 Not specified 03 Parts
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines: Knitting machines: 01 Circular machines 05 Cone and sectional warping machines
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles

Portuguese Customs
Tariff number

Product description

- and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):
- Parts and accessories:
- 04 Toothed iron or steel strips for card clothing
- 84.39 Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks:
- 02 Blocks
- 03 Parts
- 84.41 Sewing machines; furniture specially designed for sewing machines; sewing machine needles:
- Machines:
- 01 For domestic use
- Parts:
- 03 Arms, stands and driving-belt wheels for sewing machine heads
- 04 Not specified
- 84.42 Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)
- 84.43 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries
- 84.46 Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49
- 84.50 Gas-operated welding, brazing, cutting and surface tempering appliances:
- 04 Parts
- 84.55 Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:
- 01 For machines falling within heading No. 84.51, 84.52 or 84.54
- 84.57 Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves:
- 02 Parts

Portuguese Customs
Tariff numberProduct description

- 84.59 Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:
- 01 Lock-gate actuating apparatus; apparatus for regulating the flow and water-intake apparatus for use in irrigation systems
 - 02 Oil mill stones
 - 07 Not specified
 - 08 Parts
- 84.63 Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:
- 01 Transmission shafts and cranks
 - 03 Pulleys
 - 04 Not specified
- 84.64 Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings
- 84.65 Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading of this Chapter
- 85.01 Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:
- 15 Parts
- 85.02 Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads
- 85.03 Primary cells and primary batteries:
- 02 Not specified
- Parts:
- 04 Not specified

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
85.04	Electric accumulators: 02 Not specified Parts: Not specified: 04 Of lead 05 Of other metals 06 Of glass 07 Of other materials
85.05	Tools for working in the hand, with self-contained electric motor
85.07	Shavers and hair clippers, with self-contained electric motor
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines: 01 Magnetos of all kinds; flywheels for cycle and motor-cycle engine magnetos
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus: 01 Furnaces and ovens and electric induction and dielectric heating equipment, weighing up to 5,000 kg. each 03 Parts
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro thermic domestic appliances; electric heating resistors, other than those of carbon: 06 Not specified 07 Parts, not specified
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers

Portuguese CustomsTariff numberProduct description

- 85.15 Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:
 04 Input radio-frequency tuning units
 05 Parts, not specified
- 85.17 Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16
- 85.18 Electrical capacitors, fixed or variable
- 85.21 Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light emitting diodes; electronic microcircuits:
 03 Not specified
- 85.24 Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:
 02 Not specified
- 85.25 Insulators of any material:
 Not specified:
 02 Of ceramic materials or glass
- 85.26 Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25:
 01 Of ceramic materials or glass
- 85.28 Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter
- 87.02 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):
 09 For the transport of persons, including vehicles designed for the transport of both passengers and goods, not specified

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
	11 Tank lorries For the transport of goods or materials, with tip bodies:
	12 Weighing up to 2,500 kg.
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:
	01 Knocked-down metal frameworks in the form of blanks but not further worked, hoops and frames for hoods and covers, and uprights, neither painted nor otherwise finished
	Parts and accessories, not specified:
	Of metal:
	03 Weighing up to 500 grams each
ex 05	Weighing more than 10 kg. each, with the exception of those designed for air-cushion vehicles
ex 06	Not specified, with the exception of those designed for air-cushion vehicles
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:
	Motor-cycles and cycles fitted with an auxiliary motor, not specified:
	With side-cars or fitted with bodies:
	03 For other purposes
	Without side-cars or not fitted with bodies:
	04 Of a cylinder capacity not exceeding 125 cc.
	05 Of a cylinder capacity exceeding 125 cc.
	06 Side-cars
ex 87.11	Invalid carriages, motorised or otherwise mechanically propelled
ex 87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11, with the exception of parts and accessories for invalid carriages falling within heading No. 87.11 not motorised or mechanically propelled
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter:

Portuguese Customs
Tariff number

Product description

	01 Exclusively for sports use, purchased by legally constituted nautical associations or by their paid-up members
	02 Purchased by pilot corporations for their own use
	Other:
	Sailing, of a gross tonnage:
	03 Not exceeding 1,000 tonnes
	04 Exceeding 1,000 tonnes
	Mechanically propelled:
	05 Lifeboats
	09 Not specified
89.02	Vessels specially designed for towing (tugs) or pushing other vessels
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms
89.04	Ships, boats and other vessels for breaking up
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like:
	01 Of gold
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:
	03 Precision drawing instruments, not specified
	04 Dynamometers and bubble levels
	05 Wooden measuring rods
	06 Not specified
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):
	01 Syringes
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including

Portuguese Customs
Tariff number

Product description

- radiography and radio-therapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like
- 90.23 Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:
- 01 Hydrometers, alcoholometers, aerometers, acidimeters and similar instruments
- 04 Not specified
- 90.24 Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic overdraught regulators), not being articles falling within heading No. 90.14:
- 01 Thermostats and monostats
- 03 Not specified
- 90.26 Gas, liquid and electricity supply or production meters; calibrating meters therefor:
- Water supply meters:
- 01 Weighing up to 4 kg. each
- 02 Weighing more than 4 kg. but not more than 9 kg. each
- 03 Weighing more than 9 kg. each
- 90.29 Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28:
- 01 Pyrometer tubes
- 91.02 Clocks with watch movements (excluding clocks of heading No. 91.03):
- ex 01 Alarmclocks, weighing up to 500 grams each
- ex 02 Alarmclocks, weighing more than 500 grams or incomplete, of any weight
- 91.04 Other clocks:
- 01 Standing clocks
- 03 Tower clocks
- 05 Not specified
- 91.05 Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or

Portuguese Customs
Tariff number

Product description

	with synchronous motor, for measuring, recording or otherwise indicating intervals of time
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor
91.07	Watch movements (including stop-watch movements), assembled: 02 Not specified
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof
92.02	Other string musical instruments
92.05	Other wind musical instruments
ex 92.06	Percussion musical instruments (for example, drums xylophones, cymbals, castanets), with the exception of chimes
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)
92.11	Gramophones, dictating machines and other sound recorders or reproducers including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers, magnetic: Television image and sound recorders: 01 Magnetic
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording: Sound-recording media: Prepared for recording: 01 Wires, strips and tapes 02 Not specified Recorded: 03 For teaching languages 05 Matrices and electrolytic moulds

Portuguese Customs
Tariff number

Product description

- 93.07 Bombs, grenades, torpedoes, mines, guided weapons and missiles, and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition
- 94.01 Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:
Of wood:
01 Carved, veneered, waxed, polished or varnished, turned, with mouldings, painted and covered with any materials other than leather or imitations thereof or than fabrics containing silk and man-made textile fibres
02 Inlaid, lacquered, gilt, with appliqué work of fine wood, decorated with metal or other materials and covered with leather and imitations thereof or with fabrics containing silk and man-made textile fibres
03 Not specified
04 Of osier and of other, unspecified vegetable materials
- 94.02 Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles
- 94.03 Other furniture and parts thereof:
Of wood:
03 Not specified
04 Of osier and of other unspecified vegetable materials
- 94.04 Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)
- 95.05 Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials:
Worked:
02 Whalebone
03 Not specified
Articles:
04 Screens and hand fans, of tortoise-shell, mother of pearl, ivory, bone, horn, antlers, hooves, nails, claws and beaks

Portuguese Customs
Tariff number

Production description

- 05 Worked whalebone and articles of whalebone, for corsets, articles of apparel or clothing accessories
Not specified:
- 06 Of tortoise-shell, mother of pearl or coral
- 07 Of ivory
- 08 Of bone, horn, antlers, hooves, nails, claws or beaks
- 09 Of whalebone
- 10 Of unspecified materials
- 95.08 Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked; unhardened gelatin (except gelatin felling within heading No. 35.03) and articles of unhardened gelatin:
Worked jet (and mixed substitutes for jet), amber, meerschäum, agglomerated amber and agglomerated meerschäum:
- 03 Worked
- 04 Articles of such material
Other materials:
- 05 Unhardened gelatin, worked
- 07 Articles not specified
- 96.01 Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops:
- 01 Brooms and brushes
Brushes (other than backless brushes):
For personal use:
- 02 Toothbrushes
- 03 Not specified
For other uses:
- 04 Of wire
- 05 Not specified:
Backless brushes:

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
	06 For personal use
	07 For other uses
	09 Not specified
97.03	Other toys; working models of a kind used for recreational purposes:
	01 Construction sets of the "Meccano" type and other instructive toys of a technical or scientific character
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites)
97.05	Carnival articles: entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, Artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04)
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:
	01 Cuff-links, collar studs and shirt studs
	Other:
	02 Of faience or glass
	03 Of silk or of man-made textile fibres
	04 Of other textile fibres
98.02	Slide fasteners and parts thereof:
	Parts of slide fasteners:
	04 Of metal
	05 Not specified
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders,

Portuguese Customs
Tariff number

Product description

	propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05: 03 Not specified
98.04	Pen nibs and nib points: 02 For other pens
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes: Ribbons: 02 Not specified 03 Ink-pads
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing: 01 Sealing wax
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof
98.12	Combs, hair-slides and the like: 02 Of base metals 03 Not specified
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing

LIST C TO ANNEX P

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
26.01	Metallic ores and concentrates and roasted iron pyrites 01 Red hematite 03 Not specified
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
27.02	Lignite, whether or not agglomerated
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
ex 28.03	Lamp black
29.01	Hydrocarbons: 05 Not specified
29.02	Halogenated derivatives of hydrocarbons: 05 Chloroethylenes
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: 02 Phthalic acids and anhydride 04 Diethyl, dibutyl and dioctyl phthalates 05 Maleic anhydride
29.27	Nitrile-function compounds
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter: 04 Varnishes 05 Not specified
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by

Portuguese Customs
Tariff number

Product description

- retail as glues in packages not exceeding a net weight of 1 kg.:
- ex 01 Put up for sale by retail in packages not exceeding a net weight of 1 kg., with the exception of products with a basis of sodium silicate emulsion
- ex 02 Not specified, with the exception of products with a basis of sodium silicate emulsion
- 39.01 Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):
- Artificial resins:
- 05 Not specified
- 39.02 Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):
- Moulding products:
- 04 Not specified
- 40.02 Synthetic rubber latex; pre-vulcanised synthetic rubber latex, synthetic rubber; factice derived from oils
- 48.01 Paper and paperboard (including cellulose wadding), in rolls or sheets:
- Machine made:
- 04 Printing paper or any colour, with a minimum content of 60% of mechanical pulp, weighing from 40 grams to 80 grams per square metre, for the printing of periodicals or books, in sheets
- 48.05 Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets
- 48.10 Cigarette paper, cut to size, whether or not in the form of booklets or tubes
- 49.01 Printed books, booklets, brochures, pamphlets and leaflets:
- 10 Books, stiff-bound or cloth-bound, not specified
- 51.01 Yarn of man-made fibres (continuous), not put up for retail sale:
- Not specified:
- ex 02 Of synthetic textile fibres, textured

Portuguese Customs
Tariff number

Product description

53.05	<p>Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:</p> <p style="padding-left: 20px;">Wool and fine animal hair, other than rabbit or hare hair, combed:</p> <p style="padding-left: 40px;">In the form of slubbings:</p> <p>03 Undyed</p>
55.09	Other woven fabrics of cotton
56.03	<p>Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning:</p> <p>01 Of synthetic textile fibres</p>
56.07	Woven fabrics of man-made fibres (discontinuous or waste)
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials
60.05	Cuter garments and other articles, knitted or crocheted, not elastic nor rubberised
62.03	<p>Sacks and bags of a kind used for the packing of goods:</p> <p>01 Containing goods, if made of materials normally used for that purpose</p>
68.04	<p>Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:</p> <p style="padding-left: 20px;">Unspecified articles:</p> <p style="padding-left: 20px;">For other uses:</p> <p>04 Of artificial materials</p>
70.06	<p>Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked:</p> <p style="padding-left: 20px;">Other than wired:</p> <p>03 More than 3 but not more than 5 mm. in thickness</p>
70.20	Glass fibre (including wool), yarns, fabrics and articles made therefrom:

Portuguese Customs
Tariff number

Product description

	01	In the form of bulk fibres, sheets, blankets, slivers, rovings, stripes or fabrics, whether or not in reels, for use in the manufacture of reinforced plastic materials
73.01		Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms
73.02		Ferro-alloys
73.04		Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel
73.07		Blooms, billets, slabs and sheet bars (including tinsplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel
73.12		Hoop and strip, of iron or steel, hot-rolled or cold-rolled:
	03	Not specified
73.15		Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:
		Bars and rods:
		Round bare and rods of a diameter not exceeding 170 mm:
	16	Products referred to in Note 6 (a) to this Chapter
		Square bars and rods, 170 mm. or less in side:
	18	Products referred to in Note 6 (a) to this Chapter
		Rectangular bars and rods of a width not exceeding 300 mm. and a thickness of 60 mm. or less:
	20	Products referred to in Note 6 (a) to this Chapter
		Other bars and rods the cross-section of which can be inscribed in a circle of a diameter of 170 mm. or less:
	22	Products referred to in Note 6 (a) to this Chapter
	24	Bars and rods, not specified
		Hoop and strip:
		Not specified:
	44	Products referred to in Note 6 (a) to this Chapter
		Sheets and plates:
		Clad with other metals by any process:

<u>Portuguese Customs Tariff number</u>	<u>Product description</u>
46	Products referred to in Note 6 (a) to this Chapter
	Not specified:
50	Products referred to in Note 6 (s) to this Chapter
73.24	Containers, of iron or steel, for compressed or liquefied gas: Of a capacity not exceeding 300 litres:
	02 Not specified
	03 Of a capacity exceeding 300 litres
73.40	Other articles of iron or steel:
	01 Of wire of up to 5 mm. in cross-section
	02 Balls of a diameter of up to 100 mm., small cylinders and tups for crushers or grinding mills
	03 Balls, not specified, for crushers or grinding mills
	04 Boot protectors
	05 Belt fasteners of the "clipper" type
	06 Belt fasteners of the "alligator" type
	Other articles: Of cast iron, cast steel or malleable cast iron:
	08 Planed, varnished, enamelled, painted, polished, threaded or tapped, turned or clad with plastic materials or base metal
	09 Not specified
	Of wrought, rolled or forged iron or steel:
	10 Planed, varnished, enamelled, painted, polished, threaded or tapped, turned or clad with plastic materials or base metal
	11 Not specified
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps:
	01 Pincers
	03 Not specified
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:
	01 Pumps, motor pumps and turbo pumps for pneumatic tyres, weighing up to 50 kg. each

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
	04 Not specified
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor: 02 Not specified
84.17	Machinery, plant and similar 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, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical: 06 Parts
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases: 06 Not specified
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines: 03 Parts
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyers and teleferics), not being machinery falling within heading No. 84.23: 09 Parts
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard: 02 Not specified 03 Parts
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:

Portuguese Customs
Tariff number

Product description

- Knitting machines:
- 02 Flat machines
Unspecified power-loom, weighing up to 2,500 kg. each:
- 03 Automatic
04 Non-automatic
06 Not specified
- 84.38 Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):
- Parts and accessories:
- Card clothing:
- 06 Not specified
09 Not specified
- 84.48 Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand
- 84.60 Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement), or for rubber or artificial plastic materials:
- Moulds (other than ingot moulds, but including chill moulds):
- 04 For mechanical processes
- 85.01 Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:
- Transformers, not specified; inductors:
- 08 Weighing up to 500 kg. each
- 85.03 Primary cells and primary batteries:
- 01 Dry
- 85.04 Electric accumulators:
- Parts:
- 03 Separator plates

<u>Portuguese Customs</u> <u>Tsiff number</u>	<u>Product description</u>
85.06	Electro-mechanical domestic appliances, with self-contained electric motor: 01 Vacuum cleaners and floor polishers 02 Rubbish grinders for kitchen rubbish
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines: 02 Ignition coils and sparking plugs
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: 01 Radio-broadcasting reception apparatus
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels: Other articles weighing up to 2 kg. each: 16 Of other materials 18 Parts
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with correctors
86.07	Railway and tramway goods vans, goods wagons and trucks
86.09	Parts of railway and tramway locomotives and rolling stock
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter: Other: Mechanically propelled:

Portuguese Customs
Tariff numberProduct description

- Not specified, of a gross tonnage:
07 Not exceeding 4,000 tonnes
- 90.17 Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):
02 Not specified
- 90.19 Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability
- 90.29 Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28:
Not specified:
03 For other instruments and apparatus
- 97.03 Other toys; working models of a kind used for recreational purposes:
02 Not specified
- 98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:
02 Ballpoint pens and ball point pencils, and parts and accessories therefor

LIST D TO ANNEX P

<u>Portuguese</u> <u>Customs</u> <u>Tariff</u> <u>number</u>	<u>Product description</u>	<u>Basic</u> <u>duty</u>	<u>Residual duty</u> <u>referred to in</u> <u>paragraph 13(a)</u> <u>in escudos or percentage</u>
<u>PART I</u>			
21.06	Natural yeasts (active or inactive); prepared baking powders:		
ex 01	Natural yeasts, active, for use in bakery	4.00	3.20
	02 Natural yeasts, inactive	0.10	0.00
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07:		
	01 In containers of a capacity of not more than 2 litres (including the containers)	6.00	3.00
	02 In unspecified containers	12.00	6.00
35.01	Casein, caseinates and other casein derivatives; casein glues:		
	- Casein glues	4.00	2.00
	- Other	4.00	3.20
<u>PART II</u>			
15.10	Fatty acids; acid oils from refining; fatty alcohols:		
	Fatty acids for industrial purposes:		
ex 03	- Products obtained from pinewood with a fatty acid content of 90% or more by weight	12%	6%
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	1.60	0.80
21.02	Extracts, essences or concentrates, of coffee, tea or maté and prepara- tions with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		
ex 02	Roasted coffee substitutes and extracts, essences and concen- trates thereof, other than of chicory	22.00	11.00

<u>Portuguese</u> <u>Customs</u> <u>Tariff</u> <u>number</u>	<u>Product description</u>	<u>Basic</u> <u>duty</u>	<u>Residual duty</u> <u>referred to in</u> <u>paragraph 13(a)</u> <u>in escudos or percentage</u>
21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations:		
	01 Soups and broths, in liquid, solid or powder form	3.20	3.00
21.07	Food preparations not elsewhere specified or included:		
	01 Saccharin tablets containing excipients	210.00	168.00
	Other products:		
	05 Containing added sugar	24.00	19.00
	06 Not containing added sugar	10.00	9.50
22.03	Beer made from malt:		
	Not concentrated:		
	01 In containers of a capacity of not more than 2 litres (including the containers)	6.00	4.00
	02 In unspecified containers	12.00	8.00
	03 Concentrated	60.00	42.00
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:		
ex 07,	Spirituous beverages, not speci-		
ex 08	fied, (except rum, arrack, tafia, gin, whisky, vodka of 45,2° or less and eau-de-vie of plums, pears or cherries, containing eggs or egg yolks and/or sugar (sucrose or invert sugar):		
	- in containers of a capacity of not more than 2 litres (including the bottles or containers)	64.00	60.00
	- In unspecified containers	128.00	120.00
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and		

<u>Portuguese</u> <u>Customs</u> <u>Tariff</u> <u>number</u>	<u>Product description</u>	<u>Basic</u> <u>duty</u>	<u>Residual duty</u> <u>referred to in</u> <u>paragraph 13(a)</u> <u>in escudos or percentage</u>
	their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	02 Tartaric acid	3.20	2.60
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos. 29.39, 29.41 and 29.42:		
	ex 01 Sugars, except rhamnose, raffinose and mannose	5.40	0.00
29.44	Antibiotics:		
	01 Penicillin and its salts per 1,000,000 inter- national units	0.60	0.30
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		
	01 Dextrins and dextrin glues; soluble or roasted starches	5.00	1.57
	02 Starch glues	4.00	2.00
35.06	Prepared glues not elsewhere speci- fied or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.:		
	ex 01 Put up for sale by retail in packages not exceeding a net weight of 1 kg.:		
	- Products with a basis of sodium silicate emulsion	20.00	0.00
	ex 02 Not specified:		
	- Glues with a basis of sodium silicate emulsion	4.00	0.00
ex 38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:		
	- With a basis of amylaceous substances	12%	6%
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not		

<u>Portuguese</u> <u>Customs</u> <u>Tariff</u> <u>number</u>	<u>Product description</u>	<u>Basic</u> <u>duty</u>	<u>Residual duty</u> <u>referred to in</u> <u>paragraph 13(a)</u> <u>in escudos or percentage</u>
	elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
ex 10	Products of sorbitol cracking	12%	0
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyiso- butylene, polystyrene, polyvinyl chloride, polyvinyl acetate, poly- vinyl chloroacetate and other poly- vinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):		
ex 20	Adhesives with a basis of resin emulsions	18%	0
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn:		
01	Adhesives	18%	0

LIST E TO ANNEX P

Portuguese CustomsTariff numberProduct description

27.09	Petroleum oils and oils obtained from bituminous minerals, crude
27.10	Petroleum oils, and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations
	Motor spirit:
01	For use as a raw material in the synthetic products industry or in other industries
02	Not specified
03	Ethers and essences not specified
04	Mineral oils unflammable at normal temperature, of which 100 per cent distils at up 245°C.
05	Illuminating oils
	Fuel oils:
06	For jet aircraft engines when imported by the Air Forces State Department
07	Not specified
	Lubricating oils:
08	Put up in containers of weight of not more than 5 kg. (including container)
09	Otherwise put up
11	Not specified
27.11	Petroleum gases and other gaseous hydrocarbons
29.26	Carboximide - function compounds (including orthobenzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine):
01	Orthosulphobenzoic imide and salts thereof
37.02	Film in rolls, sensitized, unexposed, perforated or not:
01	For photographic cameras
02	For cinematographic cameras
ex 87.07	Parts and accessories, of works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms, of metal, weighing each:

<u>Portuguese Customs</u> <u>Tariff number</u>	<u>Product description</u>
02	500 gr. or less
03	10 kg. or less but more than 500 gr.
04	More than 10 kg.
90.08	Cinematographic cameras, projectors, sound recorders, and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles: Cameras and sound recorders, weighing each:
01	20 kg. or less
02	More than 20 kg.
03	Projectors with or without sound reproducers and parts thereof
90.09	Images projectors (others than cinematographic projectors); photographic (except cinematographic) enlargers and reducers weighing each:
01	20 kg. or less
02	More than 20 kg.
ex 91.02	Clocks with watch movements (including clocks of heading No. 91.03 and alarm-clocks):
01	Complete weighing up to 500 gr.
02	Complete weighing more than 500 gr., or incomplete of any weight
91.03	Instrument panel clocks and clocks of a similar type for vehicles aircraft or vessels
91.07	Watch movements (including stop-watch movements) assembled:
01	Regulated by a balancewheel and hairspring and of a thickness (measured with the plates and bridges) not exceeding 12 mm.
91.09	Watch cases and parts of watch cases: Not decorated or trimmed with pearls or precious stones, natural or artificial:
	Finished:
01	Of gold or platinum
02	Of silver
	Blanks:
05	Of gold or platinum
06	Of silver
07	Gilt or of rolled gold
08	Not specified

Portuguese Customs
Tariff number

Product description

	09	Decorated or trimmed with pearls or precious stones, natural or artificial
	92.01	Pianos (including automatic pianos, whether or not with keyboards), harpsichords and other keyboard stringed instruments; harps but not including aeolian harps:
	01	Pianos, harpsichords and similar instruments
	02	Harps
	92.03	Pipes and reed organs, including harmoniums and the like:
	01	Pipe and reed organs
ex	92.06	Chimes
ex	97.07	Electro-magnetic, electrostatic, electronic and similar musical instruments:
	02	Organs
	03	Chimes
	92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without soundheads; Television image and sound recorders or reproducers:
	03	Not specified
	92.13	Other parts and accessories of apparatus falling within No. 92.11
	93.02	Revolvers and pistols, being fire-arms
ex	93.04	Guns, rifles and carbines:
	01	Muzzle loading
		Breech loading:
	02	Rifled or not calibre not exceeding six millimetres
	03	Smooth bore calibre more than six and up to nine millimetres
		Not specified:
		With hammers:
	04	Single barrel
	05	Multi-barrel
		Hammerless:
	06	Single barrel
	07	Multi-barrel
	93.06	Parts of arms including gun barrel blanks, but not including parts of sidearms:
		Of other arms:

Portuguese Customs
Tariff numberProduct description

02	Barrels of small arms
03	Not specified
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05
01	Fountain pens, parts and accessories
98.04	Pens nibs and nib points
01	For fountain pens

LIST F TO ANNEX P

<u>Portuguese Customs tariff heading</u>	<u>Product description</u>
29.44	Antibiotics:
04	Oxytetracyclin and erythromycin and their salts
39.01	Condensation, polycondensation and poly-addition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): Artificial plastic materials, whether or not combined with paper, fabrics or other materials:
11	Plates, sheets and strip, rigid, weighing more than 160 grams per square metre, printed or not Plates, sheets and strip, not specified:
16	Weighing more than 160 grams per square metre, unprinted
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): Moulding products:
03	of polyvinyl chloride Artificial plastic materials, whether or not combined with paper, fabrics or other materials:
06	plates, sheets and strip, rigid, weighing more than 160 grams per square metre, printed or not
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre: Artificial plastic materials, whether or not combined with paper, fabrics or other materials: Celluloid:
06	plates, sheets, strip or tubes

<u>Portuguese Customs tariff heading</u>	<u>Product description</u>
	Other products:
10	plates, sheets and strip, rigid, weighing more than 160 grams per square metre, printed or unprinted
39.07	Articles of materials of the kinds described in heading Nos. 39.01 to 39.06:
02	Wearing apparel
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber:
02	of any other cross-section
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding five millimetres; veneer sheets and sheets for plywood, of a thickness not exceeding five millimetres
55.06	Cotton yarn, put up for retail sale
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:
	Synthetic textile fibres:
02	Not specified
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous):
	of synthetic textile fibres:
02	not specified
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning:
01	of synthetic textile fibres
56.04	Man-made fibres (discontinuous or waste) carded, combed or otherwise prepared for spinning:
	Synthetic textile fibres:
02	Not specified
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials whether or not cut to shape or sewn or otherwise made up

<u>Portuguese Customs tariff heading</u>	<u>Product description</u>
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture: Other articles:
02	of porcelain
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:
01	Lamp glasses Not specified:
02	of coloured, matt, engraved, irised, cut, marbled, opaque, opaline, painted or moulded glass, with hollows or protruding parts
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:
03	Other
73.35	Springs and leaves for springs, of iron or steel:
04	Spiral springs, of round wire or rod exceeding 8 mm. in diameter, or of square or rectangular bar the smallest dimension of which exceeds 8 mm.
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel: Not specified:
03	Of wrought, rolled or forged iron or steel
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper: Unworked or painted, varnished, enamelled or otherwise treated (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked:

<u>Portuguese Customs tariff heading</u>	<u>Product description</u>
01	Not exceeding a wall thickness of 1 mm.
04	Not specified
74.19	Other articles of copper:
07	Other articles
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm.:
01	Backed
02	Unbacked
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools, scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:
01	Spades, hoes, forks, rakes, scrapers, scythes and sickles
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):
01	Saws (non-mechanical) of all kinds and blades therefor
02	Band-saw blades
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated):
03	Hammers, mortise chisels, stone chisels, heading chisels, centre-punches and chasing chisels
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire-drawing, extrusion dies for metal, and rock drilling bits:
01	Heading chisels
83.01	Locks and padlocks (key, combination or electrically operated) and parts thereof,

<u>Portuguese Customs tariff heading</u>	<u>Product description</u>
	of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:
01	Of iron or steel
02	Of copper or copper alloys
03	Of other metal
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
84.06	Internal combustion piston engines: Engines: Not specified:
ex 02	Of 25 Kw or less, except outboard motors
	Parts:
04	Wet and dry cylinder liners, gudgeon pins, pistons and piston rings
84.15	Refrigerators and refrigerating equipment (electrical and other):
04	Not specified
84.20	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight-operated counting and checking machines; weighing machine weights of all kinds: Balances, including scales: Automatic and semi-automatic:
01	Weighing up to 100 kg. each

<u>Portuguese Customs tariff heading</u>	<u>Product description</u>
02	Weighing more than 100 kg. and up to 250 kg. each
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23:
07	Cranes, derricks and locomotive or wagon traversers; travelling cranes and travelling gantry cranes
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50: Slide-lathes, shaping machines, planing machines, drilling and boring machines, saw-sharpening machines, reciprocating saws, circular saws, and band saws, whether or not fitted with a carriage:
01	Weighing up to 1,000 kg. each
02	Weighing more than 1,000, but not more than 2,000 kg. each
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49: Band saws with or without carriages, circular saws, surface-planing machines, planing machines, spindle moulding-machines, wood paring, drilling and splitting machines, and slide lathes:
01	Weighing up to 1,000 kg. each
02	Weighing more than 1,000 but not more than 2,000 kg. each
06	Not specified
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:
01	Typewriters
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter: Hydraulic presses:
03	Weighing up to 2,000 kg. each

<u>Portuguese Customs tariff heading</u>	<u>Product description</u>
84.60	Mouldings boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial materials: Moulds (other than ingot moulds, but including chill-moulds):
04	For mechanical processes
84.61	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves: Of copper or aluminium:
01	Weighing up to 2 kg. each
02	Weighing more than 2 kg. each
04	Not specified
84.62	Ball, roller or needle roller bearings: Bearings: With a single row of balls, from which the balls cannot be removed manually or in which the row of balls is not separable or in which the side faces of the two rings are aligned in the same plane:
02	Of an external diameter exceeding 36 mm. but not exceeding 50 mm.
03	Of an external diameter exceeding 50 mm. but not exceeding 72 mm.
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems): Telephonic apparatus:
03	Private telephone exchanges, with up to 50 internal lines
04	Not specified
90.07	Photographic cameras; photographic flash-light apparatus and flashbulbs other than discharge lamps of heading No. 85.20: Cameras and apparatus, not specified
02	Weighing up to 20 kg. each

<u>Portuguese Customs tariff heading</u>	<u>Product description</u>
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:
01	Drawing sets, extension-pieces for compasses, compasses, drawing pens and similar instruments
90.24	Instruments and apparatus for measuring, checking, or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14:
02	Pressure gauges
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:
02	Ammeters, voltmeters and wattmeters
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:
05	Of iron or steel
94.03	Other furniture and parts thereof:
05	Of iron or steel
97.02	Dolls
97.03	Other toys; working models of a kind used for recreational purposes:
02	Not specified
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snapfasteners and press-studs; blanks and parts of such articles:
	Other:
05	Not specified

Portuguese
Customs tariff
headingProduct description

98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:
03	Gilt or silvered, or of rolled precious metals

RECORD OF UNDERSTANDINGS

The following understandings have been reached during the negotiations leading to the Agreement between the EFTA Countries and Spain:

On paragraph 2 of article 3

1. Spain has agreed to accord to the EFTA countries the same concessions on industrial products as it will grant from now on to the European Communities and the EFTA countries have agreed to accord to Spain the same concessions on industrial products as Spain will receive from the European Communities, taking into account the special solutions for sensitive products listed in this Agreement and the particular position of Portugal.

2. Any State Party to this Agreement may request consultations in the Joint Committee in order to determine to what extent additional concessions on industrial products would be adequate taking into account the gradually diminishing possibilities of the EFTA countries to grant further tariff reductions.

3. The Joint Committee shall convene as soon as any further measures of liberalization concerning trade in industrial products are agreed between Spain and the European Communities. It shall, in accordance with paragraph 2 of article 3, take the necessary steps to ensure the implementation of the above provisions in order to avoid any new discrimination on the Spanish market between industrial products originating in the European Communities and in EFTA countries.

On article 4

1. It has been agreed that if the application of the provisions of article 4 and of annex I would result in a duty or charge lower than the corresponding duty or charge applied by an EFTA country under its Free Trade Agreements with the European Communities the latter duty or charge may be applied.

2. (a) When the present Multilateral Trade Negotiations (MTNs) under the auspices of GATT have been concluded, the Joint Committee will convene to take stock of the results concerning tariff reductions, their extent, conditions and timing.

(b) The EFTA countries have agreed to substitute their basic duties provided for in the Agreement by those lower duties which as a result of the MTNs would be applied to those GATT members with which they do not have preferential of free trade agreements.

(c) The Joint Committee shall take the steps necessary to ensure the implementation of sub-paragraph (b).

On article 16

In 1982, the Joint Committee shall, in the light of the progress made towards attaining the final objective of the Agreement, review the situation concerning public aids with a view to making further progress in this field, taking into account the regulations of the Convention establishing the European Free Trade Association and the Free Trade Agreements between the EFTA countries and the European Communities.

On paragraph 5 of article 23

The Joint Committee shall establish a working group composed of government representatives to follow the implementation of the provisions of annex P and the development of trade governed by its provisions. The working group may, when appropriate, make recommendations to the Joint Committee.

On article 25

It is agreed that in the case of Austria the Agreement shall apply to its Customs territory.

On paragraph 2 of article 28

Spain states its intention that the Agreement shall enter into force when it could be applied by a substantial number of Signatory States.

On paragraph 2 of annex II

If Spain, by virtue of paragraph 2 of annex II, applies price compensation measures, imports from EFTA countries may not be treated less favourably than imports of like products from the European Communities.

On annex III:

On its article 2

1. Article 2 of annex III on origin rules provides at present for a diagonal cumulation between the EFTA countries and Spain only. It is the desire of the Parties to this Agreement to achieve a system whereby, in relations between the Community and Spain, between the Community and the EFTA countries, between the EFTA countries themselves and between the EFTA countries and Spain, the widest possible cumulation could be applied, based on the same principles as those contained in article 2 of annex III.

2. In view of this it has been agreed between the EFTA countries and Spain to adopt forthwith, when the agreements necessary for such a cumulation system have been concluded, a Decision of the Joint Committee amending article 2 and, where necessary, other places in annex III accordingly.

On a no-drawback rule

It has been agreed that drawback of Customs duties shall cease to be granted for products for which a movement certificate EUR.1 or a form EUR.2 is issued or completed, as from a date to be laid down by the Joint Committee, which at the same time shall also decide on the wording of a no-drawback rule.

On annexes IV and V

The provisions in annexes IV and V, as well as all other regulations concerning imports, shall be applied in such a way as not to cause unnecessary hindrance to trade, taking into account the need to reduce as far as possible the formalities imposed on trade and the need to achieve mutually satisfactory solutions of any difficulties arising out of the operation of those provisions.

On annex V

Spain will not discriminate against EFTA countries *vis-à-vis* other OECD countries.

When over-licensing of OECD global quotas takes place Spain shall continue to give goods originating in EFTA countries at least the same possibilities of importation as before the entry into force of this Agreement.

Licences for products imported from the EFTA countries shall as a general rule remain valid for at least three months.

In 1982, the Joint Committee shall review the provisions on quantitative restrictions in the light of the experience gained in order to ascertain whether these provisions have worked satisfactorily or whether another system concerning quantitative restrictions is warranted.

On annex VI

The Parties interpret the provisions contained in paragraphs (f), (g) and (h) of annex VI as not imposing on them obligations which go beyond those accepted by them in the framework of the OECD.

On annex P:

On paragraphs 7 and 8 of annex P and on the insertion of this record concerning paragraph 2 of article 3 of the Agreement

If Spain grants new concessions on industrial products covered by the provisions of annex P to the European Communities, Spain shall accord at least the same treatment to

like products originating in Portugal. Spain has agreed to do the utmost to maintain a preference in favour of Portugal taking into account the limits established for the dismantlement of duties during each phase referred to in annex P.

The Joint Committee shall take the necessary decisions in accordance with the provisions of paragraph 3 of article 22 of the Agreement.

On paragraph 15 of annex P

If before the end of the first phase Portugal changes specific duties (other than in a case referred to in paragraphs 16 and 17 (a) of annex P) into *ad valorem* duties, the Joint Committee shall examine such changes and take the appropriate decisions regarding their possible effects on the basic duties, as defined in paragraph 15 of annex P.

On paragraphs 4 and 12 of annex P

It is understood that the provisions to be applied during the first and second periods of the second phase shall be established taking into account the negotiations of Portugal and Spain respectively for accession to the European Communities.

On the application of annex V in relation to Portugal

(a) If Spain introduces a new global quota under the conditions mentioned in paragraph 5 of annex V to this Agreement, it is understood that such quota shall remain "permanently open" as regards products originating in Portugal.

(b) It is understood that Spain shall do the utmost to maintain the quotas referred to in paragraph 2 (a) of annex V to this Agreement "permanently open" for imports of products originating in and imported directly from Portugal. Spain is aware of the particular importance for Portugal of the products included in quotas Nos. 31, 35, 36, 37 and 39.

DONE at Madrid the 26th day of June, 1979, in a single authentic copy in the English language which shall be deposited with the Government of Sweden, by which certified copies shall be transmitted to all Signatories.

For the Austrian Delegation:

ERIK NETTEL

For the Finnish Delegation:

PAAVO KAARLEHTO

For the Icelandic Delegation:

H. KRÖYER

For the Norwegian Delegation:

JOHAN CAPPELEN

For the Portuguese Delegation:

ADRIANO DE CARVALHO

For the Swedish Delegation:

CARL DE GEER

For the Swiss Delegation:

CARLO JAGMETTI

For the Spanish Delegation:

M. OREJA

J. A. GARCÍA DÍEZ

AGREEMENT¹ ON THE VALIDITY OF THE AGREEMENT BETWEEN THE EFTA COUNTRIES AND SPAIN FOR THE PRINCIPALITY OF LIECHTENSTEIN

The Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Portuguese Republic, the Kingdom of Sweden, the Swiss Confederation (hereinafter called "the EFTA countries"),

The Principality of Liechtenstein,

Spain,

Whereas by the Treaty of 29th March 1923² the Principality of Liechtenstein forms a customs union with Switzerland and whereas that Treaty does not confer validity for the Principality of Liechtenstein on all the provisions of the Agreement between the EFTA countries and Spain, signed today,

Whereas the Principality of Liechtenstein has expressed the desire that all the provisions of that Agreement relevant to Switzerland should apply to it,

Have agreed as follows:

Article 1. The Agreement between the EFTA countries and Spain, signed today, shall apply to the Principality of Liechtenstein in the same way as the Agreement applies to Switzerland.

Article 2. For the purposes of implementing the Agreement the EFTA countries and Spain, the Principality of Liechtenstein may cause its interests to be represented through a representative within the Swiss Delegation to the Joint Committee established by that Agreement.

Article 3. This Agreement shall be approved by the EFTA countries, the Principality of Liechtenstein and Spain in accordance with their own procedures.

It shall enter into force at the same time as the Agreement between the EFTA countries and Spain enters into force in relation to Switzerland and shall remain in force as long as that Agreement is applicable to Switzerland and the Treaty of 29th March 1923 is in force.

¹ Came into force on 1 May 1980, at the same time as the Agreement between the EFTA countries and Spain, in accordance with article 3. The instruments of ratification were deposited as follows:

<i>State</i>	<i>Date of deposit of the instrument of ratification</i>	<i>State</i>	<i>Date of deposit of the instrument of ratification</i>
Austria	28 December 1979	Portugal	27 December 1979
Finland	21 December 1979	Spain	30 April 1980
Iceland	28 December 1979	Sweden	20 December 1979
Liechtenstein	19 December 1979	Switzerland	19 November 1979
Norway	28 December 1979		

² League of Nations, *Treaty Series*, vol. XXI, p. 231.

DONE at Madrid the 26 day of June, 1979, in a single authentic copy in the English language which shall be deposited with the Government of Sweden, by which certified copies shall be transmitted to all Signatory States.

For the Republic of Austria:

ERIK NETTEL

For the Principality of Liechtenstein:

BECH

For the Republic of Finland:

PAAVA KAARLEHTO

For Spain:

M. OREJA

For the Republic of Iceland:

H. KRÖYER

J. A. GARCÍA DÍEZ

For the Kingdom of Norway:

JOHAN CAPPELEN

For the Portuguese Republic:

ADRIANO DE CARVALHO

For the Kingdom of Sweden:

CARL DE GEER

For the Swiss Confederation:

CARLO JAGMETTI

AMENDMENTS TO THE ANNEXES TO THE AGREEMENT BETWEEN THE EFTA COUNTRIES AND SPAIN OF 26 JUNE 1979 RELATING TO TRADE¹

The EFTA-Spain Joint Committee, with regard to paragraph 3 of article 22 of the Agreement of 26 June 1979 relating to trade empowering the Joint Committee to amend the annexes and lists to the Agreement, decides:

*By Decision No. 2 of 1980 (commencement of the duty reduction):*²

Paragraph 7 of annex I and paragraph 7 of annex II to the Agreement shall each be amended to read:

“The duty provisions of this annex shall be applied from 1st July 1980 (hereinafter called ‘commencing date’).”

*By Decision No. 3 of 1980 (correction of technical errors in annexes and lists to the Agreement):*²

1. In list E to annex I, the tariff number “ex 84.13” appearing in schedule 3 regarding Finland shall be amended to read: “84.13”.

2. In section II of appendix 3 to annex III, the product description against tariff number ex 05.02 shall be amended to read: “Pigs’, hogs’ and boars’ bristles or hair, washed”.

3. In list B to annex P, the sub-position “03 Crucibles” of tariff number 69.03 shall be amended to read: “02 Crucibles”.

4. In list D to annex P, the rate of basic duty “5.00” against tariff number 35.05, sub-position 01, shall be amended to read: “3.15”.

5. In list E to annex P

(a) In the product description against tariff number ex 87.07 the words immediately after the word “factories” shall be amended to read: “warehouses, dock areas or airports for short distance transport . . .”.

(b) The tariff number “ex 97.07” shall be amended to read: “ex 92.07”.

*By Decision No. 5 of 1980 (amendment of articles 8 and 13 of annex III to the Agreement):*³

1. Article 8 of annex III to the Agreement shall be amended as follows:

(a) The figure “1,500” appearing in paragraph 1(b) shall be replaced by “2,400”.

(b) The present text of the introductory sentence of paragraph 2 shall be replaced by the following:

“The following originating products within the meaning of this annex shall on importation into a State Party to the Agreement be accepted as eligible to benefit from the Agreement without it being necessary to produce either of the documents referred to in paragraph 1:”

¹ See p. 4 of this volume.

² Adopted by the European Free Trade Association/Spain Joint Committee at the 1st Meeting on 14 May 1980.

³ Adopted by the European Free Trade Association/Spain Joint Committee at the 2nd Meeting on 26 June 1980.

- (c) The figure “100” appearing in paragraph 2(a) shall be replaced by “165”.
- (d) The figure “300” appearing in paragraph 2(b) shall be replaced by “480”.
- (e) The present text of paragraph 3 shall be replaced by the following:

“Amounts in the national currency of the exporting State Party to the Agreement equivalent to the amounts expressed in units of account shall be fixed by the exporting State and communicated to the other States Parties to the Agreement. When the amounts are higher than the corresponding amounts fixed by the importing State, the importing State shall accept them if the products are invoiced in the currency of the exporting State. If the products are invoiced in the currency of another State Party to the Agreement, the importing State shall recognize the amount notified by the State concerned”.

- (f) The following new paragraph shall be inserted as paragraph 4:

“The equivalent of a unit of account in the currencies of the States Parties to the Agreement shall be the amounts specified in appendix 8 to this annex”.

- (g) The present paragraphs 4 and 5 shall be renumbered 5 and 6 respectively.

2. In paragraph 2 of article 13 of annex III, the reference to “paragraph 4 of article 8” shall be amended to read “paragraph 5 of article 8”.

3. The following new appendix 8 to annex III shall be inserted after appendix 7 to that annex:

“Appendix 8 to annex III

“The amounts, referred to in paragraph 4 of article 8 of annex III, equivalent to a unit of account in the currencies of the States Parties to the Agreement, are the following:

“Austrian schilling	18.60
Finnish markka	5.27483
Icelandic króna	317.6297
Norwegian krone	6.71761
Portuguese escudo	56.7941
Spanish peseta	100.00
Swedish krona	5.68370
Swiss franc	2.30594”.

4. This Decision shall enter into force immediately.

*By Decision No. 8 of 1980 (correction of technical errors in annexes and lists to the Agreement):*¹

1. In the part of list C to annex I regarding Iceland, the product description against tariff number 21.06 shall be amended by replacing the colon immediately after the parenthesis by a semicolon.

¹ Adopted by the European Free Trade Association/Spain Joint Committee at the 2nd Meeting on 26 June 1980.

2. In the part of list C to annex I regarding Sweden, the product description against tariff number ex 29.16 shall be amended to read:

“Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:

“—Lactic acid and citric acid and their salts

“—Glyceric, glycollic, saccharic, isosaccharic and heptasaccharic acids and their salts and esters; esters of lactic acid and esters of citric acid”.

3. In the third sub-paragraph of paragraph 5 of article 9 of annex III, the phrase “UTGEFID EFTIRA” shall be amended to read “UTGEFID EFTIR A”.

4. In the second sub-paragraph of paragraph 3 of article 17 of annex III, the word “be” before the words “the interpretation” shall be deleted.

5. In section I of appendix 2 to annex III, the weight “1700 kg/m²” referred to in the product description against tariff number 78.04 shall be amended to read “1700 g/m²”.

6. In section I of appendix 3 to annex III, the words “meer schaum” in the description of working or processing in the right-hand column against tariff number ex 95.08 shall be replaced by the word “meerschaum”.

7. In paragraph (e) of annex VI, the word “or” after the word “charging” shall be replaced by the word “of”.

By Decision No. 9 of 1980 (amendment of annex III to the Agreement):¹

1. In section I of list A of annex III:

(a) An “ex” shall be inserted before heading 59.17 and the following text be added to the product description: “, excluding polishing discs or rings, other than of felt”.

(b) The following new heading and texts pertaining to it shall be inserted after the heading referred to in (a):

<i>(Column 1)</i>	<i>(Column 2)</i>	<i>(Column 3)</i>	<i>(Column 4)</i>
“ex 59.17	Polishing discs or rings, other than of felt		Manufacture from yarn or from waste fabrics or rags of heading No. 63.02”.

2. In section I of list B of annex III the following new heading and texts pertaining to it shall be inserted in the appropriate place as determined by the numerical order of the tariff headings.

<i>(Column 1)</i>	<i>(Column 2)</i>	<i>(Column 3)</i>
“ex 71.16	Imitation jewellery of base metal, excluding wrist- watch bracelets	Manufacture from base metal products, not plated or coated with precious metal, provided that the total value

¹ Adopted by the European Free Trade Association/Spain Joint Committee by written procedure on 17 September 1980, with effect from 1st October 1980.

of all non-originating products does not exceed 50% of the value of the finished product”.

3. The amendments provided for in this Decision shall enter into force on 1st October 1980.

*By Decision No. 1 of 1981 (amendment of annex III to the Agreement):*¹

1. The second sub-paragraph of note 6 of appendix 1 to annex III shall, with effect from 1st January 1981, be amended to read:

“ ‘Customs value’ shall be understood as meaning the Customs value laid down in the Convention concerning the Valuation of Goods for Customs Purposes signed in Brussels on 15th December 1950, or the Customs value as determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, done at Geneva on 12th April 1979,² according to the legislation in each State Party to this Agreement.”

*By Decision No. 2 of 1981 (amendment of article 8 and appendix 8 to annex III of the Agreement):*³

1. Article 8 of annex III to the Agreement shall be amended as follows:

- (a) The figure “2,400” appearing in paragraph 1 (b) shall be replaced by “2,750”.
- (b) The figure “165” appearing in paragraph 2 (a) shall be replaced by “190”.
- (c) The figure “480” appearing in paragraph 2(b) shall be replaced by “550”.

2. The amounts specified in appendix 8 to annex III for the currencies listed therein shall be amended as set out below:

Austrian schilling	17.9407
Finnish markka	5.13767
Icelandic króna	6.9468
Norwegian krone	6.82633
Portuguese escudo	70.3785
Spanish peseta	103.786
Swedish krona	5.83759
Swiss franc	2.30257

3. This Decision shall enter into force on 15th June 1981.

¹ Adopted by the European Free Trade Association/Spain Joint Committee at the 4th Meeting on 28 May 1981, with effect from 1 January 1981.

² United Nations, *Treaty Series*, vol. 1235, p. 126.

³ Adopted by the European Free Trade Association/Spain Joint Committee at the 4th Meeting on 28 May 1981, with effect from 15 June 1981.

By Decision No. 3 of 1981 (amendments of lists A and B of annex III to the Agreement):¹

1. In section I of appendix 2 (list A) to annex III, the product description against Customs Tariff heading ex 35.07 shall be amended to read:

“Prepared enzymes not elsewhere specified or included”.

2. In section I of appendix 3 (list B) to annex III, the product description against Customs Tariff heading ex chapters 28-37 shall be amended to read:

“Products of the chemical and allied industries, excluding sulphuric anhydride (ex 28.13), tannins (ex 32.01), essential oils, resinoids and terpenic by-products (ex 33.01), prepared enzymes not elsewhere specified or included (ex 35.07)”.

3. In section I of appendix 3 (list B) to annex III, the product description and the origin rule against Customs Tariff heading ex 35.07 shall be amended to read:

(Column 2)

“Prepared enzymes not elsewhere specified or included

(Column 3)

Manufacture in which the value of the products used does not exceed 50% of the value of the finished product”.

4. The amendments provided for in this Decision shall apply from 1st September 1981.

¹ Adopted by the European Free Trade Association/Spain Joint Committee by written procedure on 21 August 1981, with effect from 1 September 1981.