

Treaty Series

*Treaties and international agreements
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Recueil des Traités

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

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VOLUME 1741

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United Nations • Nations Unies

New York, 1998

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VOLUME 1741

1993

1. No. 30370

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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.

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NOTE DU SÉCRÉTARIAT

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.

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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 8 October 1993

No. 30370

Traités et accords internationaux

enregistrés

le 8 octobre 1993

N° 30370

No. 30370

MULTILATERAL

Agreement between the European Free Trade Association countries and Israel relating to trade (with annexes, protocols, declarations and record of understandings). Signed at Geneva on 17 September 1992

Authentic text: English.

Registered by Sweden on 8 October 1993.

MULTILATÉRAL

Accord entre les pays de l'Association européenne de libre-échange et Israël relatif au commerce (avec annexes, protocoles, déclarations et procès-verbal d'interprétation). Signé à Genève le 17 septembre 1992

Texte authentique : anglais.

Enregistré par la Suède le 8 octobre 1993.

AGREEMENT¹ BETWEEN THE EFTA STATES AND THE STATE OF ISRAEL

PREAMBLE

The Republic of Austria, the Republic of Finland, the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway, the Kingdom of Sweden, the Swiss Confederation (hereinafter called the EFTA States) and the State of Israel (hereinafter called Israel),

Having regard to the Convention establishing the European Free Trade Association (EFTA),²

Having regard to the Free Trade Agreements and related instruments between Israel and its main trading partners,

Having regard to the co-operation developed in the light of the aforementioned agreements as well as between individual EFTA States and Israel,

Declaring their willingness to take action with a view to promoting a harmonious development of their trade as well as to expanding and diversifying their mutual co-operation in fields of common interest, including fields not

covered by this Agreement, thus creating a framework and supportive environment based on equality and non-discrimination,

Recalling the mutual interest of the EFTA States and Israel to the continual reinforcement of the multilateral trading system and considering their capacity as Contracting Parties of the General Agreement on Tariffs and Trade,³ the provisions and instruments of which constitute a basis for their foreign trade policy,

Resolved to lay down for this purpose provisions aimed at a progressive abolition of the obstacles to trade between the EFTA States and Israel in accordance with the provisions of that Agreement, in particular those concerning the establishment of free trade areas,

Confirming the common desire for the progressive and sustained participation of the EFTA States and Israel in the process of economic integration,

¹ Came into force on 1 January 1993 for the signatory States which had deposited their instrument of ratification or acceptance with the Government of Sweden, including Israel, in accordance with article 33 (1):

<i>Participant</i>	<i>Date of deposit of the instrument of ratification</i>
Austria.....	30 December 1992
Finland.....	23 December 1992
Israel.....	28 December 1992
Norway.....	22 December 1992
Sweden.....	10 December 1992

Subsequently, the Agreement came into force for the following States on the first day of the second month following the deposit of their instrument of ratification with the Government of Sweden, in accordance with article 33 (2):

<i>Participant</i>	<i>Date of deposit of the instrument of ratification</i>
Switzerland..... (With effect from 1 July 1993.)	11 May 1993
Iceland..... (With effect from 1 August 1993.)	16 June 1993

In addition, the Agreement came into force provisionally on 1 January 1993 for Liechtenstein which had declared its provisional application, in accordance with article 33 (3).

² United Nations, *Treaty Series*, vol. 370, p. 3.

³ *Ibid.*, vol. 55, p. 187.

Considering that no provision of this Agreement may be interpreted as exempting the States Parties to this Agreement (hereinafter called the Parties) from their obligations under other international agreements,

HAVE DECIDED, in pursuance of these objectives, to conclude the following Agreement:

Article 1

Objectives

The objectives of this Agreement are:

- (a) to promote, through the expansion of reciprocal trade, the harmonious development of the economic relations between the EFTA States and Israel;
- (b) to provide fair conditions of competition for trade between the EFTA States and Israel;
- (c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade;
- (d) to enhance co-operation between the EFTA States and Israel.

Article 2

Scope

1. The Agreement shall apply:

- (a) to products falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System,¹ excluding the products listed in Annex I;
- (b) to products specified in Protocol A, with due regard to the arrangements provided for in that Protocol;

(c) to fish and other marine products as provided for in Annex II; origination in an EFTA State or in Israel.

2. The provisions concerning trade in agricultural products which are not covered by paragraph 1 are contained in Article 11.

3. This Agreement applies to trade relations between, on the one hand, each EFTA State and, on the other hand, Israel. It shall not apply to the trade relations between EFTA states, except if otherwise provided for in this Agreement.

Article 3

Rules of origin

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

2. The Parties shall take appropriate measures, including regular reviews and arrangements regarding administrative co-operation, to ensure that the provisions of Articles 4 to 7, 12 and 21 are effectively and harmoniously applied, taking into account the need to reduce as far as possible the formalities imposed on trade and the need to achieve mutually satisfactory solutions to any difficulties arising out of the operation of those provisions.

Article 4

Customs duties on imports and charges having equivalent effect

1. No new customs duty on imports or any charge having equivalent effect shall be introduced in trade between the EFTA States and Israel.

¹ See "International Convention on the Harmonized Commodity Description and Coding System", United Nations, *Treaty Series*, vol. 1503, p. 3.

2. Upon the entry into force of this Agreement the EFTA States shall abolish all customs duties on imports and any charges having equivalent effect for products origination in Israel.

3. Upon the entry into force of this Agreement Israel shall abolish all customs duties on imports and any charges having equivalent effect for products origination in an EFTA State.

Article 5

Customs duties of a fiscal nature

1. The provisions of paragraphs 1 to 3 of Article 4 shall also apply to customs duties of a fiscal nature except as provided for in Protocol C.

2. The Parties may replace a customs duty of a fiscal nature or the fiscal element of a customs duty by an internal tax.

Article 6

Customs duties on exports and charges having equivalent effect

1. No new customs duty on exports or charge having equivalent effect shall be introduced in trade between the EFTA States and Israel.

2. Upon the entry into force of this Agreement customs duties on exports and any charges having equivalent effect shall be abolished, except as provided for in Annex III.

Article 7

Quantitative restrictions and measures having equivalent effect

1. No new quantitative restriction on imports or exports or measures having equivalent effect shall be introduced in trade between the EFTA States and Israel.

2. Upon the entry into force of this Agreement quantitative restrictions on imports or exports and measures having equivalent effect shall be abolished except as provided for in Annex IV.

3. For the purpose of this Agreement "quantitative restrictions and measures having equivalent effect" means prohibitions or restrictions on imports or exports into an EFTA State from Israel or into Israel from an EFTA State made effective through quotas, import or export licences or other administrative measures and requirements restricting trade.

Article 8

Non-economic reasons for restrictions

This Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants and of the environment; the protection of national treasures possessing artistic, historic or archaeological value; or the protection of intellectual property. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or disguised restriction on trade between an EFTA state and Israel.

Article 9

State monopolies

1. The Parties shall ensure that any state monopoly of a commercial character be adjusted so that no discrimination regarding the conditions under which goods are procured and marketed will exist between nationals of the EFTA States and Israel.

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

Article 10

Technical regulations

1. The Parties recognize the important role of harmonized international standards and technical regulations in the development of trade.

2. They reconfirm their adherence to the GATT Agreement on Technical Barriers to Trade¹ and to its procedures.

3. The Parties may, within the framework of the Joint Committee, hold consultations in case that a Party considers that another Party did not fulfill its obligations in a satisfactory way, in particular if a Party considers that another Party has taken measures which are likely to create, or have created an obstacle to trade.

4. The Parties agree to start discussions on possibilities to co-operate more closely in the field of testing and certification as means to further facilitate trade.

Article 11

Trade in agricultural products

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

2. In pursuance of this objective each individual EFTA State and Israel have concluded

a bilateral arrangement providing for measures to facilitate trade in agricultural products.

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

Article 12

Internal taxation

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

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

Article 13

Payments

1. Payments relating to trade between an EFTA State and Israel and the transfer of such payments to the territory of the Party where the creditor resides shall be free from any restrictions.

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

3. Israel reserves the right to apply exchange restrictions connected with the granting or

¹ United Nations, *Treaty Series*, vol. 1186, p. 276.

taking up of short- and medium-term credits to the extent permitted according to Israel's status under the IMF, provided that these restrictions are applied in a non-discriminatory manner. They shall be applied in such a manner as to cause the least possible disruption to this Agreement. Israel shall inform the Joint Committee promptly of the introduction of such measures and of any changes therein.

Article 14

Public procurement

1. The Parties consider the effective liberalisation of their respective public procurement markets an integral objective of this Agreement.

2. As of the entry into force of this Agreement, the Parties shall grant each others' companies access to contract award procedures on their respective public procurement markets on a reciprocal basis according to the Agreement on Government Procurement of 12 April 1979,¹ as amended by a Protocol of Amendments of 2 February 1987,² negotiated under the auspices of the General Agreement on Tariffs and Trade.

3. Taking into account the rules and disciplines agreed upon within the General Agreement on Tariffs and Trade and with third countries in this field, the Parties foresee to extend the scope of paragraph 2 of this Article after the entry into force of this Agreement in accordance with the following provisions:

- (a) The Parties agree to further ensure effective transparency and free access and that there is no discrimination between the potential suppliers from the Parties. To this end the Parties shall progressively adjust the relevant rules, conditions, procedures and practices

governing the participation in contracts awarded by public authorities and public undertakings, and by private undertakings which have been granted special or exclusive rights.

- (b) The Parties agree to entrust the Joint Committee to decide, as soon as possible, on all practical modalities, including the scope, time-table and rules for this adjustment, taking into account the need to maintain a full balance of the rights and obligations between the Parties.

4. As soon as conceivable after the entry into force of this Agreement, the Joint Committee shall discuss with a view to reaching an agreement on a progressive extension of the list of the procuring entities to be covered as regards their procurements in the supplies and utilities sectors, above the respective thresholds.

Article 15

Protection of intellectual property

1. The Parties shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property rights, as defined in Article 1 of Annex V. They shall adopt and take adequate, effective and non-discriminatory measures for the enforcement of such rights against infringement thereof, and in particular against counterfeiting and piracy. Particular obligations of the Parties shall be listed in Annex V.

2. The Parties agree to comply with the substantive provisions of the multilateral conventions which are specified in Article 2 of Annex V and make their best endeavours to adhere to them as well as to multilateral agreements facilitating co-operation in the field of protection of intellectual property rights.

¹ United Nations, *Treaty Series*, vol. 1235, p. 258.

² *Ibid.*, vol. 1511, p. 286.

3. In the field of intellectual property, the Parties shall not grant treatment to each other's nationals less favourable than that accorded to nationals of any other State. Any advantage, favour, privilege or immunity in the field of intellectual property deriving from:

- (a) bilateral agreements in force for a Party at the entry into force of this Agreement as notified to the other Party at the latest before the entry into force,
- (b) existing and future multilateral agreements, including regional agreements on economic integration to which not all of the Parties are parties,

may be exempted from this obligation, provided that it does not constitute an arbitrary or unjustifiable discrimination of nationals of the other Party.

4. Two or more Parties may conclude further agreements exceeding the terms of this Agreement and of Annex V, provided that such agreements shall be open to all other Parties on terms equivalent to those under the agreements and that they shall be ready to enter into good faith negotiations to this end.

5. The Parties agree to keep under mutual review the implementation of the provisions on intellectual property with a view to further improve levels of protection and to avoid or remedy trade distortions caused by actual levels of protection of intellectual property rights.

6. If any Party considers that any other Party has failed to fulfill its obligations under this Article and the Annex thereto, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 23.

7. The Parties shall agree upon appropriate modalities for technical assistance and co-operation of respective authorities of the Parties. To this end, they shall co-ordinate efforts with relevant international organizations.

Article 16

Fulfilment of obligations

1. The Parties shall take all necessary measures to ensure the achievement of the objectives of the Agreement and the fulfilment of their obligations under the Agreement.

2. If an EFTA State considers that Israel has, or if Israel considers that an EFTA State 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 procedures laid down in Article 23.

Article 17

Rules of competition applying to undertakings

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

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

2. These provisions shall also apply to the activities of public undertakings, and undertakings for which the Parties grant special or exclusive rights, in so far as the application of these provisions does not obstruct the performance, in law or in fact, of their particular public tasks.

3. If a Party considers that a given practice is incompatible with this Article, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 23.

Article 18

State aid

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

2. Any practices contrary to paragraph 1 should be assessed on the basis of the criteria set out in Annex VI.

3. The Parties shall ensure the transparency of state aid measures by exchanging information as provided in Annex VII. The Joint Committee shall within one year after the entry into force of the Agreement adopt the necessary rules for the implementation of this paragraph.

4. If a Party considers that a given practice is incompatible with paragraph 1, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 23.

Article 19

Anti-dumping

If a Party finds that dumping is taking place in trade relations governed by this Agreement, it may take appropriate measures against that practice in accordance with Article VI of the General Agreement on Tariffs and Trade and agreements related to that Article, under the conditions and in accordance with the procedures laid down in Article 23.

Article 20

Emergency action on imports of particular products

If an increase in imports of a given product originating in an EFTA State or Israel occurs in quantities or under conditions which cause, or are likely to cause:

- (a) serious injury to domestic producers of like or directly competitive products in the territory of the importing Party, or
 - (b) serious disturbances in any sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,
- the Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 23.

Article 21

Re-export and serious shortage

Where compliance with the provisions of articles 6 and 7 leads to:

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

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

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting Party, that Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 23.

Article 22

Balance of payments difficulties

1. (a) A Party may apply temporary trade measures when it is threatened by, or suffers from, a serious balance of payments situation. A Party may impose temporary trade measures only to provide time for macroeconomic adjustment measures to correct its balance of payments problems to take effect. Temporary trade measures permitted by this paragraph may not be used to protect individual industries or sectors.
- (b) A serious balance of payments situation would be indicated by one or more of the following: a substantial deterioration in the trade and current account positions, significant pressure on the exchange rate, or substantial fall in net reserves, as projected either in a decrease of reserves or in an increase of short term debt.
2. Temporary trade measures which may be applied under paragraph 1 are:
 - (a) an import surcharge in the form of import duties;
 - (b) an import deposit; or
 - (c) quantitative restrictions.

3. (a) Whenever practicable, the Parties will prefer the use of the temporary measures specified in subparagraphs 2 (a) and (b). Quantitative restrictions will be imposed when measures under subparagraphs 2 (a) and (b) would be inadequate in terms of their balance of payments effects.

- (b) Whenever practicable, the Parties will avoid applying more than one of the measures specified in paragraph 2 to any single product at the same time.

4. A temporary trade measure applied under paragraph 1 may remain in force for a period not exceeding 150 days unless extended by the appropriate legislative body of the Party concerned for a subsequent period of 150 days. Quantitative restrictions may be extended only for one additional period of 150 days.

5. Temporary trade measures applied under paragraph 1 will be consistent in duration and effect with the severity of the balance of payments problem experienced by the Party imposing the measures and will be progressively relaxed consistent with improvements in that Party's balance of payments situation.

6. In applying temporary trade measures, the Parties will accord treatment no less favourable to imports originating in any other Party than to imports originating in third countries, and will not impair the relative benefits accorded to the other Party under this Agreement.

7. Temporary trade measures specified under subparagraphs 2 (a) and (b) shall apply to all imports, except that certain imports may be excluded if their exclusion improves the effectiveness of the measures consistent with the purposes stated in paragraph 1.

8. The application of trade restrictive measures as provided for in paragraph 1 shall be subject to the procedure laid down in Article 23, paragraphs 2 to 6, with a view to consider, inter alia, other economic measures which might be taken to deal with the balance of payments problems to permit early elimination of the temporary trade measures.

Significant intensification of trade measures may be a cause for consultations between the Parties. It is understood that notification for balance of payments reasons will generally be provided under paragraph 6 of Article 23.

Article 23

Procedure for the application of safeguard measures

1. Before initiating the procedure for the application of safeguard measures set out in this Article, the Parties shall endeavour to solve any differences between them through direct consultations, and inform the other Parties.

2. Without prejudice to paragraph 6 of this Article, a Party which considers resorting to safeguard measures shall promptly notify the other Parties and the Joint Committee thereof and supply all relevant information. Consultations between the Parties shall take place without delay in the Joint Committee with a view to finding a commonly acceptable solution.

3. (a) As regard Articles 17 and 18, the Parties concerned shall give to the Joint Committee all the assistance required in order to examine the case and, where appropriate, eliminate the practice objected to. If the Party in question fails to put an end to the practice objected to

within the period fixed by the Joint Committee, or if the Joint Committee fails to reach an agreement within three months of the matter being referred to it, the Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the practice in question.

(b) As regards Articles 19, 20, 21, 22 and Article 5 A. (b) (ii) of Annex II, the Joint Committee shall examine the situation and may take any decision needed to put an end to the difficulties notified by the Party concerned. In the absence of such decision within thirty days of the matter being referred to the Joint Committee, the Party concerned may adopt the measures necessary in order to remedy the situation.

(c) As regard Article 16, the Party concerned may take appropriate measures after the consultations within the Joint Committee have been concluded or a period of three months has elapsed from the date of notification.

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

5. The safeguard measures taken shall be the object of regular consultations within the Joint Committee with a view to their relaxation, substitution or abolition as soon as possible.

6. Where exceptional circumstances requiring immediate action make prior examination impossible, the Party concerned may, in the cases of Articles 18, 19, 20, 21 and 22, apply forthwith the precautionary measures strictly necessary to remedy the situation. The measures shall be notified without delay and consultations between the Parties shall take place within the Joint Committee as soon as possible.

Article 24

Security exceptions

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

- (a) to prevent the disclosure of information contrary to its essential security interests;
- (b) for the protection of its essential security interests or for the implementation of international obligations or national policies
 - (i) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods, materials and services as is carried on directly or indirectly for the purpose of supplying a military establishment; or
 - (ii) relating to the non-proliferation of biological and chemical weapons, nuclear weapons or other nuclear explosive devices; or

(iii) in time of war or other serious international tension.

Article 25

Non-discrimination

In the fields covered by this Agreement:

- (a) the arrangements applied by Israel in respect of the EFTA States shall not give rise to any discrimination between these States, their nationals or their companies or firms;
- (b) the arrangements applied by the EFTA States in respect of Israel shall not give rise to discrimination between Israeli nationals, companies or firms.

Article 26

Establishment of the Joint Committee

1. A Joint Committee is hereby established in which each Party shall be represented. The Joint Committee shall be responsible for the administration of the Agreement and shall ensure its proper implementation.
2. For the purpose of the proper implementation of this Agreement, the Parties to it shall exchange information and, at the request of any Party, shall hold consultations within the Joint Committee. The Joint Committee shall keep under review the possibility of further removal of the obstacles to trade between the EFTA States and Israel.
3. The Joint Committee may, under the conditions laid down in paragraph 3 of Article 27, take decisions in the cases provided for in this Agreement. On other matters, the Joint Committee may make recommendations.

Article 27

Procedures of the Joint Committee

1. For the proper implementation of this Agreement the Joint Committee shall meet at an appropriate level whenever necessary but at least once a year. Each Party 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 Party has accepted a decision subject to the fulfilment of constitutional or legislative requirements, the decision shall enter into force, if no later date is contained therein, on the day the lifting of the reservation is notified.
4. For the purpose of this Agreement the Joint Committee shall adopt its rules of procedure which shall, *inter alia*, contain provisions for convening meetings and for the designation of the Chairman and his term of office.
5. The Joint Committee may decide to set up such sub-committees and working parties as it considers necessary to assist it in accomplishing its tasks.

Article 28

Evolutionary clause

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

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

Article 29

Services and investments

1. The Parties recognize the growing importance of certain areas, such as services and investments. In their efforts to gradually deepen and broaden their co-operation, they will co-operate with the aim of achieving a progressive liberalization and mutual opening of markets for investments and trade in services, taking into account relevant GATT work. They will endeavour to accord treatment no less favourable than that accorded to domestic and foreign operators in their territories on condition that a balance of rights and obligations exists between the Parties.
2. The modalities for this co-operation will be negotiated in the Joint Committee. Arrangements resulting therefrom will, where necessary, be subject to ratification or approval by the Parties in accordance with their own procedures and be applied within the framework of this Agreement.

Article 30

Protocols and Annexes

The Protocols and Annexes to this Agreement are an integral part of it. The Joint Committee may decide to amend the Protocols and Annexes.

Article 31

Customs unions, free trade areas and frontier trade

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

Article 32

Territorial application

This Agreement shall apply to the territories of the Parties.

Article 33

Entry into force

1. This Agreement shall enter into force on 1 January 1993 in relation to those Signatory States which by then have deposited their instruments of ratification or acceptance with the Depositary, provided that Israel is among the States that have deposited their instruments of ratification or acceptance.
2. In relation to a Signatory State depositing its instrument of ratification or acceptance after 1 January 1993, this Agreement shall enter into force on the first day of the second month following the deposit of its instrument, provided that Israel is among the States that have deposited their instruments of ratification or acceptance.
3. Any Signatory State may already at the time of signature declare that, during an initial phase, it shall apply the Agreement provisionally, if the Agreement cannot enter into force in relation to that State by January 1993,

provided that in relation to Israel the Agreement has entered into force.

Article 34

Amendments

Amendments to this Agreement other than those referred to in Article 30, which are approved by the Joint Committee, shall be submitted to the Parties for ratification or acceptance and shall enter into force if ratified or accepted by all the Parties. The instruments of ratification or acceptance shall be deposited with the Depositary.

Article 35

Accession

1. Any State, Member of the European Free Trade Association, may accede to this Agreement, provided that the Joint Committee decides to approve its accession, on such terms and conditions as may be set out in that decision. The instrument of accession shall be deposited with the Depositary.
2. In relation to an acceding State, the Agreement shall enter into force on the first day of the third month following the deposit of its instrument of accession.

Article 36

Withdrawal and expiration

1. Each Party may withdraw from this Agreement by means of a written notification to the Depositary. The withdrawal shall take effect six months after the date on which the notification is received by the Depositary.
2. If Israel withdraws, the Agreement shall expire at the end of the notice period, and if all

EFTA States withdraw it shall expire at the end of the latest notice period.

3. Any EFTA Member State which withdraws from the Convention establishing the European Free Trade Association shall ipso facto on the same day as the withdrawal takes effect cease to be a Party.

Article 37

Depositary

The Government of Sweden, acting as Depositary, shall notify all States that have signed or acceded to this Agreement of the deposit of

any instrument of ratification, acceptance or accession, the entry into force of this Agreement, of its expiry or of any withdrawal therefrom.

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

DONE at Geneva, this 17th day of September 1992, in a single authentic copy in the English language which shall be deposited with the Government of Sweden. The Depositary shall transmit certified copies to all Signatory States acceding to this Agreement.

For the Republic of Austria:

[WINFRIED LANG]¹

For the Republic of Finland:

[ANTERO VIERTIÖ]

For the Republic of Iceland:

[KJARTAN JÓHANNSSON]

For the State of Israel:

[MICHAEL HARISH]

For the Principality of Liechtenstein:

[ANDREA WILLI]

For the Kingdom of Norway:

[BJÖRN TORE GODAL]

For the Kingdom of Sweden:

[LENNART DAJGÅRD]

For the Swiss Confederation:

[WILLIAM ROSSIER]

¹ The names of signatories appearing between brackets have been supplied by the Government of Sweden.

ANNEX IREFERRED TO IN SUB-PARAGRAPH 1 (a) OF ARTICLE 2

Products falling within Chapters 25-97 of the Harmonized Commodity Description and Coding System (HS) to which this Agreement does not apply when imported into the EFTA States as specified against each products.

Heading No.	H.S. Code	Description of Products	Excluded when imported into
<u>35.01</u>		<u>Casein, caseinates and other casein derivatives; casein glues:</u>	
	3501.10	- Casein	Liechtenstein Switzerland
ex	3501.90	- Other: -- Other than casein glues	Liechtenstein Switzerland
<u>35.02</u>		<u>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:</u>	
ex	3502.10	- Egg albumin: -- Other than unfit, or to be rendered unfit, for human consumption	All EFTA States
ex	3502.90	- Other: -- Milk albumin (lactalbumin), other than unfit, or to be rendered unfit, for human consumption	All EFTA States

<u>35.05</u>		<u>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</u>	
ex	3505.10	- Dextrins and other modified starches: -- Excluding starch ethers and esters other than those soluble in water	Austria
	3505.20	- Glues	Austria
<u>38.09</u>		<u>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:</u>	
	3809.10	- With a basis of amylaceous substances - Other:	Austria
ex	3809.91	-- Of a kind used in the textile or like industries: --- Containing starch or products derived from starch	Austria
ex	3809.92	-- Of a kind used in the paper or like industries: --- Containing starch or products derived from starch	Austria
ex	3809.93	-- Of a kind used in the leather or like industries: --- Containing starch or products derived from starch	Austria

<u>38.23</u>		<u>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included;</u>	
ex	3823.10	- Prepared binders for foundry moulds or cores: -- Based on starch or dextrin	Austria
ex	3823.90	- Other: -- With a total content of sugar, starch, products derived from starch or products of headings Nos. 0401 to 0404 of 30% by weight or more	Austria
<u>45.01</u>		<u>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork</u>	Austria Iceland Sweden
<u>53.01</u>		<u>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)</u>	Austria Liechtenstein Sweden Switzerland
<u>53.02</u>		<u>True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)</u>	Austria Liechtenstein Sweden Switzerland

PROTOCOL A

**CONCERNING PRODUCTS REFERRED TO IN SUB-PARAGRAPH 1 (b)
OF ARTICLE 2 OF THE AGREEMENT**

Article 1

The provisions of the Agreement shall apply to the products listed in Table I.

Article 2

1. For products listed in Tables II, III, IV, V and VI the respective EFTA State shall accord to Israel the treatment indicated in those Tables.

2. The treatment to be accorded by Iceland is laid down in Table VII. The customs duties are indicated in List 1 and the duties of a fiscal nature in List 2 of the Table. Iceland may, however, replace these duties with other price compensation measures in accordance with Article 4.

Article 1

For products listed in Table VIII Israel shall accord to the EFTA States the treatment indicated in that Table.

Article 4

1. In order to take account of differences in the cost of the agricultural raw materials incorporated in the goods specified in the Tables II to VI, referred to in Article 2, for which the treatment consists of a variable levy, and in Table VIII, referred to in Article 3, for which the treatment consists of duty free entry or of a variable levy, the Agreement does not preclude:

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

(ii) the application of measures adopted upon export.

2. The price compensation measures shall not exceed the differences between the domestic price and the world market price of the agricultural raw materials incorporated in the goods concerned.

Article 5

1. For products listed in the respective Tables the EFTA States and Israel shall notify all price compensation measures applied under Articles 2, 3 and 4 of this Protocol.
2. The EFTA States and Israel may submit to each other problems in the field of the price compensation measures. Those problems will be promptly discussed by experts from Israel and the EFTA State or States concerned in order to avoid trade distortions that may be derived from the implementation of such measures. If no mutually satisfactory solution has been reached, the Joint Committee shall meet at the request of any of the States concerned.
3. The Joint Committee may set up a working party in accordance with paragraph 5 of Article 26 of the Agreement to assist it in finding an appropriate solution to the problem. It shall be composed of experts from the States Parties to this Agreement responsible for questions related to price compensation measures.

Article 6

The EFTA States and Israel shall review at two-yearly intervals the development of their trade in products covered by this Protocol. A first review shall be held before the end of 1993. In the light of these reviews and taking into account the arrangements between the Parties and the European Economic Community in this field and the results of the Uruguay Round of Multilateral Trade Negotiations, the EFTA States and Israel shall decide on possible changes to the product coverage of this Protocol as well as on a possible development of the rules concerning price compensation systems.

TABLE I TO PROTOCOL A

Heading No.	H.S. Code	Description of products
<u>14.04</u>		<u>Vegetable products not elsewhere specified or included:</u>
	1404.20	- Cotton linters
<u>15.16</u>		<u>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:</u>
ex	1516.20	- Vegetable fats and oils and their fractions: -- Hydrogenated castor oil, so called "opal-wax"
<u>15.16</u>		<u>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:</u>
ex	1518.00	- Linoxyn

TABLE II TO PROTOCOL A

AUSTRIA

<u>HS tariff</u>	<u>Description of products</u>	<u>Rate of Duty</u> in % ad vol. or in Schilling per 100 kg ⁽¹⁾
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
40	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	v1
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
90	- Other vegetables; mixtures of vegetables: ex E - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), except mixtures of vegetables	v1
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	FREE
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
50	- Chemically pure fructose	v1
90	- Other, including invert sugar: B - Maltose: 1 - Chemically pure	FREE

¹ Nota: v1 = Variable Levy

<u>HS tariff</u>	<u>Description of products</u>	<u>Rate of Duty</u> in % ad vol. or in Schilling per 100 kg ⁽¹⁾
1704	Sugar confectionery (including white chocolate), not containing cocoa	v1
1806	Chocolate and other food preparations containing cocoa	v1
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included, food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included	v1
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, canelloni; couscous, whether or not prepared.	
(10)	- Uncooked pasta, not stuffed or otherwise prepared:	
11	-- Containing eggs	v1
19	-- Other	v1
20	- Stuffed pasta, whether or not cooked or otherwise prepared:	
ex 20	- stuffed pasta, whether or not cooked or otherwise prepared, except stuffed pasta containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof	v1
30	- Other pasta	v1
40	- Couscous	v1
1903 00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	v1

<u>HS tariff</u>	<u>Description of products</u>	<u>Rate of Duty</u> in % ad vol. or in Schilling per 100 kg ⁽¹⁾
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared	v1
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	v1
.004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
90	- Other vegetables and mixtures of vegetables: B - Other: ex 1 - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), except mixtures of vegetables	v1
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
10	- Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: A - Preparations with a basis of coffee: 1 - With a content of milkfat of 1,5% or more by weight or with a content of milk proteins of 2,5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	v1

<u>HS tariff</u>	<u>Description of products</u>	<u>Rate of Duty</u> in % ad vol. or in Schilling per 100 kg (1)
20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: A - Preparations with basis of tea or maté: 1 . With a content of milkfat of 1,5% or more by weight or with a content of milk proteins of 2,5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	v1
30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: B - Other	v1
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders: - Inactive yeasts; other single-cell micro-organisms, dead:	
20	A - Inactive yeasts	FREE
2103	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
10	- Soya sauce	13 % min 220.-
20	- Tomato ketchup and other tomato sauces	13 % min 220.-
90	- Other: A - Preparations for sauces with a basis of flour, meal starch of malt extract B - Other	v1 13 % min 220.-

<u>HS tariff</u>	<u>Description of products</u>	<u>Rate of Duty</u> in % ad vol. or in Schilling per 100 kg ⁽¹⁾
10	- waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: A - Containing added sugar B - Other	v1 FREE
90	- Other: A - Of products of heading No. 0401, 0402 or 0404 B - Other: 1 - Containing added sugar 2 - Other	v1 v1 FREE
2203 00	Beer made from malt	v1
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
(40)	- Other polyhydric alcohols:	
43	-- Mannitol	FREE
44	-- D-glucitol (sorbitol)	FREE
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
(10)	- Formic acid, its salts and esters:	
13	-- Esters of formic acid: ex 13 - esters of mannitol or D-glucitol (sorbitol)	FREE
(30)	- Esters of acetic acid:	
39	-- Other B - Other: ex B - Esters of mannitol or D-glucitol (sorbitol)	FREE
90	- Other: ex 90 - Esters of mannitol or D-glucitol (sorbitol)	FREE

<u>HS tariff</u>	<u>Description of products</u>	<u>Rate of Duty</u> in % ad vol. or in Schilling per 100 kg (1)
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
(10)	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
19	-- Other: ex 19 - Esters of mannitol or D-glucitol (sorbitol)	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
(10)	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
19	-- Other: ex 19 - Itaconic acid, its salts and esters	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids: their halogenated, sulphonated, nitrated or nitrosated derivatives:	
(10)	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
11	-- Lactic acid, its salts and esters	FREE
14	-- Citric acid	FREE
15	-- Salts and esters of citric acid	FREE
19	-- Other: ex 19 - Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid and heptasaccharic acid; their salts and esters	FREE

<u>HS tariff</u>	<u>Description of products</u>	<u>Rate of Duty</u> in % ad vol. or in Schilling per 100 kg (1)
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
(10)	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
19	-- Other: ex 19 Anhydrous mannitol and D-glucitol (sorbitol) compounds, excluding maltol and isomaltol	FREE
90	- Other: ex 90 - Anhydrous mannitol and D-glucitol (sorbitol) compounds, excluding maltol and isomaltol ex 90 - alpha-Methylglucoside	FREE FREE
2940 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939: ex - Sorbose, its salts and esters	FREE
2941	Antibiotics:	
10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	FREE
3001	Glands and other organs of organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
90	- Other: ex 90 - Heparin and its salts	8 %
3501	Casein, caseinates and other casein derivatives; casein glues	v1

<u>HS tariff</u>	<u>Description of products</u>	<u>Rate of Duty</u> in % ad vol. or in Schilling per 100 kg (1)
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
10	- Dextrins and other modified starches: A - Starch ethers and esters: 2 - Other	8 %
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: ex 10 - With a basis of sodium silicate emulsion or for resin emulsions	FREE
(90)	- Other:	
99	-- Other: ex 99 - With a basis of sodium silicate emulsion or of resin emulsions	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
90	- Other: A - Prepared enzymes, containing foodstuffs: 1 - With a content of milkfat of 1,5% or more by weight or with content of milk proteins of 2,5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	v1

<u>HS tariff</u>	<u>Description of products</u>	<u>Rate of Duty</u> in % ad vol. or in Schilling per 100 kg (1)
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products) not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
10	- Prepared binders for foundry moulds or cores: C - Other	8 %
90	- Other: ex B - Products of sorbitol cracking	8 %
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: ex 10 - Adhesives with a basis of emulsions of this subheading	FREE
90	- Other: ex 90 - Adhesives with a basis of emulsions of this subheading	FREE
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
90	- Other: ex 90 - Dextran ex 90 - Other than hardened proteins or chemical derivatives of natural rubber	6 % 8 %

TABLE III TO PROTOCOL A

FINLAND¹

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽²⁾</u>
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403 10 ex 10	- Yogurt: -- Flavoured or containing added fruit, nuts or cocoa	vc
0403 90 ex 90	- Other: -- Flavoured or containing added fruit, nuts or cocoa	vc
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 40	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	vc
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
0711 90 ex 90	- Other vegetables; mixtures of vegetables: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	vc

¹ In the event of no reference being made in this table to a variable component, Finland reserves the right, where appropriate, to compensate for the differences in the price of basic agricultural products by means of a variable component.

² vc = variable component

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽²⁾</u>
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:	
1519 13	- Industrial monocarboxylic fatty acids; acid oils from refining: -- Tall oil fatty acids	FREE
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
1702 50	- Chemically pure fructose	vc
1702 90 ex 90	- Other, including invert sugar: -- Chemically pure maltose	FREE
1704	Sugar confectionery (including white chocolate), not containing cocoa	vc
1806	Chocolate and other food preparations containing cocoa	vc
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of headings Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:	
1901 10	- Preparations for infant use, put up for retail sale: -- Preparations of goods of heading Nos 0401 to 0404 -- Other	vc 0.50mk/kg+vc
1901 20	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905: -- Preparations of goods of heading Nos 0401 to 0404 -- Other	vc 0.50mk/kg+vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽²⁾</u>
1901 90	- Other: -- Malt extract -- Preparation of goods of heading Nos 0401 to 0404 -- Other	vc vc 0.50mk/kg+vc
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: - Uncooked pasta, not stuffed or otherwise prepared: -- Containing eggs -- Other	 0.50mk/kg+vc 0.50mk/kg+vc
1902 11 1902 19		
1902 20 ex 20	- Stuffed pasta, whether or not cooked or otherwise prepared: -- Other than products containing more than 20% by weight of sausages, meat, meat offal, blood, fish, crustaceans, molluscs or other aquatic invertebrates or any combination thereof	vc
1902 30	- Other pasta	vc
1902 40	- Couscous	0.50mk/kg+vc
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	FREE
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared	vc
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
1905 10	- Crispbread	vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(?)</u>
1905 20	- Gingerbread and the like	vc
1905 30	- Sweet biscuits; waffles and wafers	vc
1905 40	- Rusks, toasted bread and similar toasted products	vc
1905 90	- Other: -- Gluten bread and unleavened bread (matzos) -- Other bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat -- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products -- Other	vc 0.45mk/kg+vc FREE vc
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90 ex 90	- Other: -- Sweet corn (<i>Zea mays var. saccharata</i>)	vc
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
2004 10 ex 10	- Potatoes: -- In the form of flour, meal or flakes	0.50mk/kg+vc
2004 90 ex 90	- Other vegetables and mixtures of vegetables: -- Sweet corn (<i>Zea mays var. saccharata</i>)	vc
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
2005 20 ex 20	- Potatoes: -- In the form of flour, meal or flakes	0.50mk/kg+vc
2005 80	- Sweet corn (<i>Zea mays var. saccharata</i>)	vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽²⁾</u>
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008 11	-- Ground-nuts:	
ex 11	-- Peanut butter	vc
2008 19	-- Other, including mixtures:	
ex 19	--- Preparations based on cereal seeds	vc
	- Other, including mixtures other than those of subheading 2008 19:	
2008 99	-- Other:	
ex 99	--- Maize (corn) other than sweet corn <i>Zea mays var. saccharata</i> , not containing added spirit or sugar	vc
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
2101 10	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
ex 10	-- Preparations with a basis of coffee	vc
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
ex 20	-- Preparations with a basis of tea or maté	vc
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
ex 30	-- Roasted coffee substitutes (excluding roasted chicory), and extracts, essences and concentrates thereof	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽²⁾</u>
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
2102 20 ex 20	- Inactive yeasts; other single-cell micro organisms, dead: -- Inactive yeasts	FREE
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10	- Soya sauce	vc
2103 20	- Tomato ketchup and other tomato sauces	vc
2103 90 ex 90	- Other: -- Other (excluding liquid mango chutney)	vc
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
2104 10	- Soups and broths and preparations therefor	vc
2105	Ice cream and other edible ice, whether or not containing cocoa:	
	- Ice cream containing fat	1 mk/kg+vc
	- Other	vc
2106	Food preparations not elsewhere specified or included:	
2106 10	- Protein concentrates and textured protein substances	vc
2106 90 ex 90	- Other: -- Other (excluding fat emulsions and similar preparations containing more than 15 % by weight of milkfats and sugar syrups containing added flavouring or colouring matter)	vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽²⁾</u>
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009:	
2202 10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
ex 10	-- Containing sugar (sucrose or invert sugar)	vc
2202 90	- Other:	
ex 90	-- Containing milk or milkfats	vc
ex 90	-- Other: --- Containing sugar (sucrose or invert sugar)	vc
2203	Beer made from malt	vc
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
2208 90	- Other:	
ex 90	-- Liqueurs, bitters, punch and other similar spirituous beverages containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	vc
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Other polyhydric alcohols:	
2905 43	-- Mannitol	vc
2905 44	-- D-glucitol (sorbitol)	vc

HS Heading No.	Description of products	Rate of Duty ⁽²⁾
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2915 13 ex 13	- Formic acid, its salts and esters: -- Esters of formic acid: --- Esters with mannitol or sorbitol	FREE
2915 39 ex 39	- Esters of acetic acid: -- Other: --- Esters with mannitol or sorbitol	FREE
2915 90 ex 90	- Other: -- Esters with mannitol or sorbitol	FREE
2916	Unsaturated acyclic monocarboxylic acids, cyclic mono-carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2916 19 ex 19	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other: --- Esters with mannitol or sorbitol	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives:	
2917 19 ex 19	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other: --- Itaconic acid, its salts and esters	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides,	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽²⁾</u>
2918 11	peroxyacids and their derivatives: -- Lactic acid, its salts and esters	FREE
2918 14	-- Citric acid	FREE
2918 15	-- Salts and esters of citric acid	FREE
2918 19	-- Other: --- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters	FREE
2932	Heterocyclic compounds with oxygen heteroatom(s) only: - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932 19 ex 19	-- Other: --- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE
2932 90 ex 90 ex 90	- Other: -- Alfa-Methylglucosides -- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE FREE
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939:	
ex 2940	- Sorbose, its salts and esters	FREE
2941	Antibiotics:	
2941 10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	FREE
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽²⁾</u>
3001 90 ex 90	- Other: -- Heparin and its salts	FREE
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501 10	- Casein	FREE
3501 90 ex 90	- Other: -- Caseinates and other casein derivatives	25¢ with a min. of 0.30mk/kg+vc
ex 90	-- Casein glues	FREE
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches	FREE
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
3506 10 ex 10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: -- With a basis of sodium silicate emulsion or of resin emulsions	FREE
3506 99 ex 99	- Other: -- Other: --- With a basis of sodium silicate emulsion or of resin emulsions	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
3507 90 ex 90	- Other: -- Prepared enzymes containing foodstuffs	vc
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽²⁾</u>
	mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809 10	- With a basis of amylaceous substances	FREE
	- Other:	
3809 91	-- Of a kind used in the textile or like industries:	
ex 91	--- Containing starch or products derived from starch	FREE
3809 92	-- Of a kind used in the paper or like industries:	
ex 92	--- Containing starch or products derived from starch	FREE
3809 93	-- Of a kind used in the leather or like industries:	
ex 93	--- Containing starch or products derived from starch	FREE
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
3823 10	- Prepared binders for foundry moulds or cores:	
ex 10	-- Based on synthetic resins	FREE
3823 60	- Sorbitol other than that of subheading 2905 44	FREE
3823 90	- Other:	
ex 90	-- Crude calcium citrate	FREE
ex 90	-- Products of sorbitol cracking	FREE
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
3911 10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:	
ex 10	-- Adhesives with a basis of resin emulsions	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽²⁾</u>
3911 90 ex 90	- Other: -- Adhesives with a basis of resin emulsions	FREE
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
3913 90 ex 90	- Other: -- Other (excluding hardened proteins and chemical derivatives of natural rubber)	FREE

TABLE IV TO PROTOCOL A

NORWAY

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*)</u>
04.03	<u>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:</u>	
	- Yogurt:	
10.2	-- Containing added fruit, nuts or berries	VC + 0,50
ex 10.9	-- Other:	
	--- Flavoured or containing cocoa	VC
ex 90.0	- Other:	
	-- Flavoured or containing cocoa	VC
	-- Containing added fruit, nuts or berries	VC + 0,50
07.10	<u>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</u>	
40.0	- Sweet corn (<i>Zea mays var; saccharata</i>)	free

* VC = Variable component, may be changed to internal measures.

I = Internal measures combined with equalization fee, may be changed to a variable component.

free = No price compensation measures applied but may be introduced.

HS heading No.	Description of products	Rate of Duty*
07.11	<u>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:</u>	
	- Other vegetables; mixtures of vegetables:	
90.1	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	free
13.02	<u>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</u>	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
ex 31.0	-- Agar-agar: --- Modified	i
ex 32.0	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds: --- Modified	i
ex 39.0	-- Other: --- Modified	i
15.19	<u>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</u>	
	- Industrial monocarboxylic fatty acids; acid oils from refining:	
13.0	-- Tall oil fatty acids	free

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
17.02	<u>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel;</u>	
50.0	- Chemically pure fructose	free
ex 90.9	- Other, including invert sugar: -- Other: --- Chemically pure maltose	free
17.04	<u>Sugar confectionery (including white chocolate), not containing cocoa</u>	i
18.06	<u>Chocolate and other food preparations containing cocoa:</u>	
10.0	- Cocoa powder, containing added sugar or other sweetening matter	VC
	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
20.1	-- Ice cream powders and table cream powders	VC
20.9	-- Other	i
	- Other, in blocks, slabs or bars:	
31.0	-- Filled	VC
32.0	-- Not filled	VC
	- Other:	
90.1	-- Other chocolate	VC
90.2	-- Ice cream powders and table cream powders	VC
90.9	-- Other edible preparations	i

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
19.01	<u>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:</u>	
10.0	- Preparations for infant use, put up for retail sale	VC + 0,50
	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05:	
20.1	-- In containers of a net content of not more than 2 kg	VC
20.9	-- Other	VC + 0,50
	- Other:	
90.1	-- Malt extract	free
90.9	-- Other	VC + 0,50
19.02	<u>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</u>	
	- Uncooked pasta, not stuffed or otherwise prepared:	
11.0	-- Containing eggs	1 + 0,20
19.0	-- Other	1 + 0,20
	- Stuffed pasta, whether or not cooked or otherwise prepared:	
20.9	-- Other	VC
30.0	- Other pasta	VC
40.0	- Couscous	1 + 0,20

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
19.03	<u>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</u>	VC + 0,20
19.04	<u>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:</u>	
10.0	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	VC
90.0	- Other	VC
19.05	<u>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:</u>	
10.0	- Crispbread	VC + 10%
20.0	- Gingerbread and the like	VC
30.0	- Sweet biscuits; waffles and wafers	VC
40.0	- Rusks, toasted bread and similar toasted products	VC
90.0	- Other	VC
20.01	<u>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</u>	
	- Other:	
	-- Vegetables:	
90.3	--- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	free

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
20.04	<u>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:</u>	
ex 10.0	- Potatoes: -- Preparations in the form of flour, meal or flakes, based on potatoes	i + 0,20
90.1	- Other vegetables and mixtures of vegetables: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	i
20.05	<u>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:</u>	
ex 20.0	- Potatoes: -- Preparations in the form of flour, meal or flakes, based on potatoes	i + 0,20
80.0	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	i
20.08	<u>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:</u>	
11.1	- Nuts, ground-nuts and other seeds, whether or not mixed together: -- Ground-nuts: --- Peanut butter	free
21.01	<u>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</u>	
30.0	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	free

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
21.02	<u>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:</u>	
	- Active yeasts:	
10.1	-- Wine yeasts	VC
10.9	-- Other	VC
	- Inactive yeasts; other single-cell micro-organisms, dead:	
20.1	-- Yeasts for feeding animals	free
20.2	-- Other inactive yeasts	VC
21.03	<u>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</u>	
10.0	- Soya sauce	i
20.0	- Tomato ketchup and other tomato sauces	i
90.0	- Other	i
21.04	<u>Soups and broths and preparations therefor; homogenised composite food preparations:</u>	
	- Soups and broths and preparations therefor:	
	-- In airtight containers:	
10.1	--- Meat broth	i
10.2	--- Vegetable soups and broth, concentrated or not, containing neither meat nor meat-extracts	i
10.3	--- Fish soup (containing not less than 25% by weight of fish)	i
10.4	--- Other	VC
	-- Other:	
10.5	--- Containing meat or meat-extracts	VC
10.6	--- Fish soup (containing not less than 25 % by weight of fish)	i
10.9	--- Other	VC

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
21.05	<u>Ice cream and other edible ice, whether or not containing cocoa:</u>	
00.1	- Containing cocoa	VC + 0,90
	- Other:	
00.2	-- Containing fatty substances	VC + 1,70
00.9	-- Other	VC
21.06	<u>Food preparations not elsewhere specified or included:</u>	
10.0	- Protein concentrates and textured protein substances	VC
	- Other:	
90.1	-- Non-alcoholic compound preparations on the basis of extracts of heading No. 13.02 for the manufacture of beverages	i
90.2	-- Preparations of juices of apple or blackcurrant, for the manufacture of beverages	i + 10%
90.3	-- Preparations of other juices, for the manufacture of beverages	i
90.4	-- Sweets and chewing gum, not containing sugar	VC
90.9	-- Other:	
	--- Cream substitutes	VC
	--- Fat emulsions and similar preparations containing more than 15% by weight of milkfats	VC + 25%
	--- Other	VC
22.02	<u>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09</u>	VC
22.03	<u>Beer made from malt</u>	VC

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
22.05	<u>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</u>	free
22.08	<u>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:</u>	
ex 90.0	- Other: -- Liqueurs, containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	free
29.05	<u>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</u>	
43.0	- Other polyhydric alcohols: -- Mannitol	VC
44.0	-- D-glucitol (sorbitol)	VC
29.15	<u>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</u>	
ex 13.0	- Formic acid, its salts and esters: -- Esters of formic acid: --- Esters of mannitol and esters of sorbitol	i
ex 39.0	- Esters of acetic acid: -- Other: --- Esters of mannitol and esters of sorbitol	i
ex 40.2	- Mono-, di- or trichloroacetic acids, their salts and esters: -- Salts and esters: --- Esters of mannitol and esters of sorbitol	i

HS heading No.	Description of products	Rate of Duty*
ex 50.2	<ul style="list-style-type: none"> - Propionic acid, its salts and esters: -- Salts and esters of propionic acid: --- Esters of mannitol and esters of sorbitol 	1
ex 60.2	<ul style="list-style-type: none"> - Butyric acids, valeric acids, their salts and esters: -- Salts and esters of butyric and valeric acids: --- Esters mannitol and esters of sorbitol 	1
ex 70.2	<ul style="list-style-type: none"> - Palmitic acid, stearic acid, their salts and esters: -- Salts and esters of palmitic and stearic acids: --- Esters of mannitol and esters of sorbitol 	1
ex 90.9	<ul style="list-style-type: none"> - Other: -- Other: --- Esters of mannitol and esters of sorbitol 	1
29.16	<p><u>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</u></p>	
ex 12.0	<ul style="list-style-type: none"> - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Esters of acrylic acid: --- Esters of mannitol and esters of sorbitol 	1
ex 14.0	<ul style="list-style-type: none"> -- Esters of methacrylic acid: --- Esters of mannitol and esters of sorbitol 	1
ex 15.2	<ul style="list-style-type: none"> -- Oleic, linoleic or linolenic acids, their salts and esters: --- Salts and esters of oleic, linoleic or linolenic acids: ---- Esters of mannitol and esters of sorbitol 	1

HS heading No.	Description of products	Rate of Duty*
ex 19.9	-- Other: --- Other: ---- Esters of mannitol and esters of sorbitol	i
29.17	<u>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</u> - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other:	
ex 19.1	--- Itaconic acid and its salts	i
ex 19.9	--- Esters of itaconic acid	i
29.18	<u>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</u> - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Lactic acid, its salts and esters:	
11.1	--- Lactic acid and its salts	free
11.2	--- Esters of lactic acid	i
14.0	-- Citric acid	free
15.1	-- Salts and esters of citric acid: --- Salts	free
15.2	--- Esters	i
ex 19.1	-- Other: --- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters: ---- Acids and salts	free
ex 19.9	---- Esters	i

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
29.32	<u>Heterocyclic compounds with oxygen hetero-atom(s) only:</u> - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 19.0	-- Other: --- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	i
ex 90.0	- Other: -- Methylglucosides -- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	i i
29.40	<u>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39:</u>	
ex 00.0	- Other than rhamnose, raffinose and mannose	i
29.41	<u>Antibiotics:</u>	
10.0	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	free
30.01	<u>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:</u>	
ex 90.0	- Other: -- Heparin and its salts	free
35.01	<u>Casein, caseinates and other casein derivatives; casein glues:</u>	

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
10.0	- Casein	VC
90.1	- Other: -- Caseinates and other casein derivatives	i
90.2	-- Casein glues	i
35.05	<u>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches;</u>	
10.0	- Dextrins and other modified starches	i
20.0	- Glues	i
35.06	<u>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, not exceeding a net weight of 1 kg:</u>	
ex 10.0	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: -- With a basis of sodium silicate emulsion	VC
ex 99.0	- Other: -- Other: --- With a basis of sodium silicate emulsion or of resin emulsions	VC
35.07	<u>Enzymes; prepared enzymes not elsewhere specified or included:</u>	
ex 90.0	- Other: -- Prepared enzymes containing foodstuffs	free

HS heading No.	Description of products	Rate of Duty*
38.09	<u>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressing and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:</u>	
10.0	- With a basis of amylaceous substances	i
	- Other:	
ex 91.0	-- Of a kind used in the textile or like industries:	
	--- Containing starch or products derived from starch	i
ex 92.0	-- Of a kind used in the paper or like industries:	
	--- Containing starch or products derived from starch	i
ex 93.0	-- Of a kind used in the leather or like industries:	
	--- Containing starch or products derived from starch	i
38.23	<u>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</u>	
ex 10.0	- Prepared binders for foundry moulds or cores: -- Based on synthetic resins	free
60.0	- Sorbitol other than that of subheading No. 2905.44	VC
ex 90.0	- Other: -- Products of sorbitol cracking	i

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
39.11	<u>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:</u>	
ex 10.0	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: -- Adhesives with a basis of resin emulsions	i
ex 90.9	- Other: -- Other: --- Adhesives with a basis of resin emulsions	i
39.13	<u>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:</u>	
90.0	- Other	i

TABLE V TO PROTOCOL A

SWEDEN

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty¹</u>
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
ex 0403.10	- Yogurt:	
	-- Flavoured or containing added fruit, nuts or cocoa	VC
ex 0403.90	- Other:	
	-- Flavoured or containing added fruit, nuts or cocoa	VC
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710.40	- Sweet corn (<i>Zea mays var. saccharata</i>)	VC
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
ex 0711.90	- Other vegetables; mixtures of vegetables:	
	-- Sweet corn (<i>Zea mays var. saccharata</i>)	VC

¹ VC = Variable Component (may be changed to internal measures);

I = Internal measures combined with an equalization fee (may be changed to a variable component);

FREE = No price compensation measures applied but may be introduced.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial monocarboxylic fatty acids; acid oils from refining:	
1519.13	-- Tall oil fatty acids	FREE
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
1702.50	- Chemically pure fructose	FREE
ex 1702.90	- Other, including invert sugar: -- Chemically pure maltose	FREE
1704	Sugar confectionary (including white chocolate), not containing cocoa:	
1704.10	- Chewing gum, whether or not sugar-coated	I
1704.90	- Other: -- Fondants, compounds, pastes and similar intermediate products, in bulk form -- Other	VC I
1806	Chocolate and other food preparations containing cocoa:	
1806.10	- Cocoa powder, containing added sugar or other sweetening matter: -- For use only in the preparation of table creams and similar desserts or beverages -- Other	VC I
1806.20	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: -- Powders, flakes, pastes and liquid preparations for use only in the preparation of table creams	

HS Heading No.	Description of products	Rate of Duty
	and similar desserts, ice creams or beverages	VC
	-- Other	I
	- Other, in blocks, slabs or bars:	
1806.31	-- Filled	I
1806.32	-- Not filled	I
1806.90	- Other:	
	-- Table creams and similar desserts; powders, flakes, pastes and liquid preparations for use only in the preparation of table creams and similar desserts, ice creams or beverages	VC
	-- Other	I
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:	
1901.10	- Preparations for infant use, put up for retail sale:	
	-- Products with a basis of soya flour	FREE
	-- Other	VC
1901.20	- Mixes and doughs for the prep- aration of bakers' wares of heading No. 1905:	
	-- Products with a basis of soya flour	FREE
	-- Other	VC
1901.90	- Other:	
	-- Products with a basis of soya flour	FREE
	-- Other	VC
1902	Pasta, whether or not cooked or stuffed (with meat or other sub- stances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
	prepared:	
1902.11	- Uncooked pasta, not stuffed or otherwise prepared:	VC
1902.19	-- Containing eggs	VC
	-- Other	
ex 1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:	
	-- Containing not more than 20 % by weight of sausage, meat, meat offal or blood, or any combination thereof	VC
1902.30	- Other pasta	VC
1902.40	- Couscous	VC
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	VC
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example corn flakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared:	
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
	-- Corn flakes and similar breakfast preparations	I
	-- Other	FREE
1904.90	- Other:	
	-- Rice products	FREE
	-- other	VC
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
1905.10	- Crispbread	VC
1905.20	- Gingerbread and the like	VC
1905.30	- Sweet biscuits; waffles and wafers	I

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
1905.40	- Rusks, toasted bread and similar toasted products	VC
1905.90	- Other: -- Biscuits -- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products -- Other	I FREE VC
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
ex 2001.90	- Other: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	VC
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
ex 2004.10	- Potatoes: -- In the form of flour, meal or flakes	VC
ex 2004.90	- Other vegetables and mixtures of vegetables: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	VC
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid not frozen:	
ex 2005.20	- Potatoes: -- In the form of flour, meal or flakes	VC
2005.80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	VC
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: - Other, including mixtures other than those of subheading No. 2008.19:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
ex 2008.99	-- Other: --- Maize (corn), other than sweet corn (<i>Zea mays var. saccharata</i>)	VC
2101	Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
ex 2101.10	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- Preparations with a basis of coffee	VC
ex 2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: -- Preparations with a basis of tea or maté	VC
ex 2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: -- Roasted coffee substitutes other than roasted chicory -- Extracts, essences and concentrates of coffee substitutes other than of roasted chicory	FREE FREE
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:	
ex 2102.20	- Inactive yeasts; other single-cell micro-organisms, dead: -- Inactive yeasts	FREE
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
2103.10	- Soya sauce	I
2103.20	- Tomato ketchup and other tomato sauces	I
ex 2103.90	- Other: -- Other than liquid mango chutney	I
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
2104.10	- Soups and broths and preparations therefor	I
2105	Ice cream and other edible ice, whether or not containing cocoa	VC
2106	Food preparations not elsewhere specified or included:	
ex 2106.90	- Other (except sugar syrups containing added flavouring or colouring matter and except fat emulsions containing more than 15 % by weight of milkfats)	VC
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09:	
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: -- Aerated beverages containing added sugar -- Other	VC FREE
ex 2202.90	- Other: -- Not containing milk or milkfats: --- Containing sugar (sucrose or invert sugar) -- Other	FREE FREE
2203	Beer made from malt:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
	- Of an alcoholic strength by weight: -- Not exceeding 1,8 % -- Exceeding 1,8 % but not 2,8 % -- Exceeding 2,8 %	FREE VC I
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205.10	- In containers holding 2 litres or less	FREE
2205.90	- Other	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
ex 2208.90	- Other: -- Liqueurs and other spirituous beverages except for arrak, vodka of an alcoholic strength of 45,4 % vol or less and plum, pear or cherry brandy: --- Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	FREE
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2905.43	- Other polyhydric alcohols: -- Mannitol	FREE
2905.44	-- D-Glucitol (Sorbitol)	FREE
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
ex 2915.13	- Formic acid, its salts and esters: -- Esters of formic acid: --- Esters of mannitol and esters of sorbitol - Esters of acetic acid:	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
ex 2915.39	-- Other: --- Esters of mannitol and esters of sorbitol	FREE
ex 2915.90	- Other: -- Esters of mannitol and esters of sorbitol	FREE
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
ex 2916.19	-- Other: --- Esters of mannitol and esters of sorbitol	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
ex 2917.19	-- Other: --- Itaconic acid and its salts and esters	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.11	-- Lactic acid, its salts and esters	FREE
2918.14	-- Citric acid	FREE
2918.15	-- Salts and esters of citric acid	FREE
ex 2918.19	-- Other:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
	--- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid and their salts and esters	FREE
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 2932.19	-- Other: --- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE
ex 2932.90	- Other: -- Alphamethylglucoside -- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE FREE
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 2937, 2938 or 2939:	
ex 2940.00	- Other than rhamnose, raffinose and mannose	FREE
2941	Antibiotics:	
2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	FREE
3001	Glands and other organs of organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organotherapeutic uses, heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
ex 3001.90	- Other: -- Heparin and its salts	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501.10	- Casein	FREE
3501.90	- Other	FREE
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:	
3505.10	- Dextrins and other modified starches: -- Containing more than 20 % of starch or starch products -- Other	VC FREE
3505.20	- Glues: -- Containing more than 20 % of starch or starch products -- Other	VC FREE
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
ex 3506.10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: -- With a basis of sodium silicate emulsion or of resin emulsions	FREE
ex 3506.99	- Other: -- Other: --- With a basis of sodium silicate emulsion or of resin emulsions	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
ex 3507.90	- Other: -- Prepared enzymes containing foodstuffs	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809.10	- With a basis of amylaceous substances	VC
	- Other:	
ex 3809.91	-- Of a kind used in the textile or like industries: --- Containing starch, or products derived from starch	VC
ex 3809.92	-- Of a kind used in the paper or like industries: --- Containing starch, or products derived from starch	VC
ex 3809.93	-- Of a kind used in the leather or like industries: --- Containing starch, or products derived from starch	VC
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
ex 3823.10	- Prepared binders for foundry moulds or cores: -- Based on synthetic resins	FREE
3823.60	- Sorbitol other than that of sub-heading No. 2905.44	FREE
ex 3823.90	- Other: -- Crude calcium citrate -- Products of sorbitol cracking	FREE FREE

HS Heading No.	Description of products	Rate of Duty
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
ex 3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: -- Adhesives with a basis of resin emulsions	FREE
ex 3911.90	- Other: -- Adhesives with a basis of resin emulsions	FREE
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
ex 3913.90	- Other: -- Other than hardened proteins or chemical derivatives of natural rubber	FREE

TABLE VI TO PROTOCOL A

LIECHTENSTEIN, SWITZERLAND

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
	- Yogurt:	
10.10	-- Containing cocoa	v1
10.20	-- Flavoured or containing added fruit	100.-
0710	Vegetables (uncooked or cooked by steaming or boiling water), frozen:	
40.00	- Sweet corn	v1
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	- Vegetable saps and extracts:	
ex 31 00	-- Agar-agar	
	- Modified	FREE
	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
ex 32.10	--- For technical uses	
	- modified	FREE
ex 32.90	--- Other	
	- modified	FREE
ex 39.00	-- Other	
	- modified	FREE
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols;	

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*)</u> fr/100 kg gross
13.00	- Industrial monocarboxylic fatty acids; acid oils from refining: -- Tall oil fatty acids	FREE
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
50 00	- Chemically pure fructose	FREE
ex 90.10	- Other, including invert sugar: -- Solid - Chemically pure maltose	FREE
1704	Sugar confectionery (including white chocolate), not containing cocoa:	
	- Chewing gum, whether or not sugar-coated:	
10.10	-- Containing more than 70% by weight of sucrose	v1
10.20	-- Containing more than 60% but not more than 70% by weight of sucrose	v1
10.30	-- Containing not more than 60% by weight of sucrose	v1
	- Other	
90.10	-- White chocolate	v1
90.20	-- Sugar confectionery of all kinds, containing fruit (including fruit pastes, nougat, marzipan and the like)	v1
	-- Sugar confectionery of all kinds made from licquorice juice, containing, by weight of sucrose:	
90.31	--- More than 10%	v1
	--- Other moulded sugar confectionery: --- Not containing milk fats nor vegetable fats, containing by weight of sucrose:	
90.41	---- More than 70%	v1
90.42	---- More than 50% but not more than 70%	v1
90.43	---- Not more than 50%	v1
90.50	--- Containing vegetable fats but not containing milk fats	v1
90.60	--- Containing milk fats	v1
	-- Other, containing by weight of sucrose:	
90.91	--- More than 70%	v1
90.92	--- More than 50% but not more than 70%	v1
90.93	--- Not more than 50%	v1

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
1806	Chocolate and other food preparations containing cocoa:	
	- Cocoa powder, containing added sugar or other sweetening matter:	
10.10	-- Containing 65% or more by weight of sucrose	v1
10.20	-- Containing not more than 65% by weight of sucrose	v1
	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
	-- Other:	
	--- In bulk blocks:	
	----- Containing ingredients derived from milk, containing by weight of milk fats:	
20.91	----- More than 6%	v1
20.92	----- More than 3% but not more than 6%	v1
20.93	----- Not more than 3%	v1
20.94	----- Not containing ingredients derived from milk	v1
	--- Other:	
	----- Containing ingredients derived from milk:	
20.95	----- Containing fats other than milk fats (whether or not containing milk fats)	v1
20.96	----- Other	v1
	----- Not containing ingredients derived from milk:	
20.97	----- Containing fats	v1
20.99	----- Other	v1
	- Other, in blocks, slabs or bars:	
	-- Filled:	
	--- Containing ingredients derived from milk:	
31.11	---- Containing fats other than milk fats (whether or not containing milk fats)	v1
31.19	---- Other	v1
	--- Not containing ingredients derived from milk:	
31.21	---- Containing fats	v1
31.29	---- Other	v1
	-- Not filled:	
	--- Milk chocolate, containing by weight of milkfats:	
32.11	---- More than 6%	v1
32.12	---- More than 3% but not more than 6%	v1
32.13	---- Not more than 3%	v1
32.90	--- Other	v1

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
	- Other	
	-- Containing ingredients derived from milk:	
90.11	--- Containing fats other than milk fats (whether or not containing milk fats)	vl
90.19	--- Other	vl
	-- Not containing ingredients derived from milk:	
90.21	--- Containing fats	vl
90.29	--- Other	vl
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of heading Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
	- Preparations for infant use, put up for retail sale:	
	-- Containing goods of heading Nos. 0401 to 0404:	
10.11	--- Containing by weight more than 12% of milkfats	vl
10.12	--- Containing by weight more than 3% but not more than 12% of milkfats	vl
10.13	--- Not containing milkfats or containing by weight not more than 3%	vl
	-- Not containing goods of heading Nos. 0401 to 0404:	
10.21	--- Containing sugar	vl
10.22	--- Not containing sugar	vl
	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905:	
	-- Other containing to goods of Nos. 0401 to 0404:	
ex 20.81	--- Containing by weight more than 25% of milkfats - In containers of a weight not exceeding 2 kg	vl
ex 20.82	--- Containing of by more than 12% but not more than 25% of milkfats - In containers of a weight not exceeding 2 kg	vl
20.83	--- Containing by weight not more than 12% of milkfats	vl
	-- Other, not containing goods of heading Nos. 0401 to 0404:	
ex 20.91	--- Containing by weight more than 25% of milkfats	

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*)</u> fr/100 kg gross
ex 20.92	- In containers holding not more than 2 kg --- Containing by weight more than 12% but not more than 25% of milkfats - In containers holding not more than 2 kg --- Not containing milkfats or containing by weight not more than 12% of milkfats:	v1 v1 v1
20.93	---- Containing fats	v1
20.99	---- Other -- Other:	v1
90.51	--- Malt extracts, of a dry content of: ---- More than 80%	v1
90.52	---- Not more than 80% --- Food preparations of goods of heading Nos. 0401 to 0404: ---- Other (than those of heading Nos. 1901.9061 to 1901.9067) ----- Containing milkfats, of a milkfat content by weight of:	v1 v1
90.71	----- More than 50%	v1
90.72	----- More than 20% but not more than 50%	v1
90.73	----- More than 3% but not more than 20%	v1
90.74	----- Not more than 3%	v1
90.75	----- Not containing milkfat --- Preparations containing the goods of heading Nos. 0401 to 0404 (other than the preparations of tariff items 1901.9061 to 1901.9075):	v1
ex 90 81	---- Containing by weight more than 25% of milkfats - In containers of a weight not exceeding 2 kg	v1
ex 90.82	---- Containing by weight more than 12% but not more than 25% of milkfats - In containers of a weight not exceeding 2 kg	v1
90.89	---- Other	v1
ex 90.91	--- Other preparations: ---- Containing by weight more than 25% of milkfats - In containers of a weight not exceeding 2 kg	v1
ex 90.92	---- Containing by weight more than 12% but not more than 25% of milkfats - In containers of a weight not exceeding 2 kg ---- Not containing milkfats or containing by weight less than 12% of milkfats: ----- Of cereal flours, meals, starch or malt extracts:	v1 v1
90.93	----- Containing fats	v1
90.94	----- Not containing fats	v1
90.95	----- Other: ----- Containing fats	v1

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
	----- Not containing fats:	
90.96	----- Containing sugar or eggs	v1
90.99	----- Other	v1
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:	
	- Uncooked pasta, not stuffed or otherwise prepared:	
11.00	-- Containing eggs	v1
19.00	-- Other	v1
20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	
30.00	- Other pasta	v1
	- Couscous:	
40.10	-- Uncooked, unprepared	v1
40.90	-- Other	v1
1903 .00 00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	
	- Made of potato starch	4.-
	- Other	2.-
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:	
10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	20.-
	- Other	
	-- Other:	
90.20	--- Parboiled rice	24.-
90.90	--- Other	v1

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
	- Crispbread:	
10.10	-- Not containing added sugar or other sweetening matter	v1
10.20	-- Containing added sugar or other sweetening matter	v1
	- Gingerbread and the like:	
20.10	-- Containing milkfats	v1
20.20	-- Containing other fats	v1
20.30	-- Not containing fat	v1
	- Sweet biscuits; waffles and wafers:	
	-- Sweet biscuits:	
30.11	--- Containing milkfats	v1
30.19	--- Other	v1
	-- Waffles and wafers:	
30.21	--- Not containing added sugar or other sweetening matter	v1
30.22	--- Containing added sugar or other sweetening matter	v1
	- Rusks, toasted bread and similar toasted products:	
40.10	-- Not containing added sugar or other sweetening matter	v1
	-- Containing added sugar or other sweetening matter	
40.21	--- Rusks	v1
40.29	--- Other	v1
	- Other	
	-- Bread and other ordinary bakers' wares, not containing added sugar or other sweetening matter, honey, eggs, fats, cheese or fruit:	
	--- Not put up for retail sale:	
90.11	---- Bread crumbs	v1
90.12	---- Other	v1
	--- Put up for retail sale:	
90.13	---- Matzos	v1
90.19	---- Other	v1
90.20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice papers and similar products	32.-
	-- Other:	
90.92	--- Other, not containing added sugar or other sweetening matter	v1
	--- Other, containing added sugar or other sweetening matter:	

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
90.93	---- Containing milkfat	v1
90.94	---- Containing other fats	v1
90.95	---- Not containing fat	v1
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
	- Other:	
	-- Vegetables and other edible parts of plants:	
90.21	--- Sweet corn (<i>Zea mays var.saccharata</i>)	v1
2004	Other vegetables prepared or pre-served otherwise than by vinegar or acetic acid, frozen:	
	- Other vegetables and mixtures of vegetables:	
	-- In containers, of a weight exceeding 5 kg:	
ex 90.19	--- Other - Sweet corn (<i>Zea mays var.saccharata</i>)	v1
	-- In containers, of a weight not exceeding 5 kg:	
90.23	--- Sweet corn (<i>Zea mays var.saccharata</i>)	v1
2005	Other vegetables prepared or pre-served otherwise than by vinegar or acetic acid, not frozen:	
	- Potatoes:	
	-- Preparations in the form of flour, meal or flakes, consisting mainly of potatoes:	
20.11	--- Containing by weight more than 80% of potatoes	v1
20.12	--- Containing by weight not more than 80% of potatoes	v1
80.00	- Sweet corn (<i>Zea mays var.saccharata</i>)	v1
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or pre-served, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
	-- Ground-nuts:	
11.10	--- Peanut butter	v1

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
91.00	- Other, including mixtures other than those of subheading No. 2008.19: -- Palm hearts -- Other:	v1
99.93	---- Other: ---- Corn other as sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	v1
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
10.90	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- Other	v1
20.90	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: -- Other	
ex 30.00	- Roasted coffee substitutes, and extracts, essences and concentrates thereof, excluded roasted chicory, and extracts, essences and concentrates thereof: -- Whole or in pieces -- Other	1.60 v1
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
ex 20.00	- Inactive yeasts; other single-cell micro-organisms, dead; -- Yeasts, natural, dead	4.-
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
10 00	- Soya sauce	FREE
20 00	- Tomato ketchup and other tomato sauces	FREE

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
90 00	- Other	FREE
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
10 00	- Soups and broths and preparations therefor	FREE
2105	Ice cream and other edible ice, whether or not containing cocoa	
	- Containing cocoa	v1 (1)
	- Other	v1 (2)
2106	Food preparations not elsewhere specified or included:	
	- Protein concentrates and textured protein substances:	
10 11	-- Containing milkfats, other fats or sugar	v1
10 19	-- Other	v1
	- Other:	
	-- Non-alcoholic mixtures of extracts and concentrates of vegetable substances, of a kind used in the preparation of beverages:	
90 21	--- Containing added sugar or other sweetening matter, containing by weight more than 60% of sucrose	v1
90 22	--- Containing added sugar or other sweetening matter, containing by weight more than 50% but not more than 60% of sucrose	v1
90 23	--- Containing added sugar or other sweetening matter, containing by weight not more than 50% of sucrose	v1
90 24	--- Not containing added sugar or other sweetening matter	v1
90 30	-- Protein hydrolysates and yeast autolysates	20.-
90 40	-- Chewing-gum and sweets, tablets, pastilles and similar products, not containing sugar	v1
	-- Other food preparations:	
	--- Other	

1 Switzerland applies until further notice instead of the variable components a fixed rate of Fr. 47.50.

2 Switzerland applies until further notice instead of the variable a fixed rate of Fr. 100.-.

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
	---- Containing by weight, of milkfats:	
90 81	----- More than 50%	v1
90 82	----- More than 20% but not more than 50%	v1
90 83	----- More than 3% but not more than 20%	v1
90 84	----- Not more than 3%, not including articles of heading No. 2106.9091	v1
	---- Containing other fats, of a fat content of:	
90 91	----- More than 40%	v1
90 92	----- More than 10%, but not more than 40%	v1
90 93	----- Not more than 10%	v1
	---- Not containing fats:	
	----- Containing sugar, of a sugar content of:	
90 94	----- More than 50%	v1
90 95	----- Not more than 50%	v1
90 96	----- Containing cereals, malt extracts or eggs (not containing sugar)	v1
90 99	----- Other	v1
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009:	
10 00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter of flavoured	6.40
	- Other:	
90 90	-- Other	6.40
2203	Beer made from malt (1,2)	
00 10	- In containers holding more than 2 hl	6.-
00 20	- In containers holding more than 2 l but not more than 2 hl	3.50
	- In containers holding not more than 2 l:	
00 31	-- In glass bottles	6.-
00 39	-- Other	8.-

1 In addition to the Customs duty, beer of this tariff items shall be liable to an additional duty of fr. 3.30/hl.

2 In addition to the Customs duty and the additional duty, beer of this tariff items shall be liable to a beer tax of 14.4 c./l.

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
	- In containers holding 2 l or less:	
10 10	-- Of an alcoholic strength by volume not exceeding 18% vol	FREE
10 20	-- Of an alcoholic strength by volume exceeding 18% vol	FREE
	- Other:	
90 10	-- Of an alcoholic strength by volume not exceeding 18% vol	FREE
90 20	-- Of an alcoholic strength by volume exceeding 18% vol	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
	- Other:	
ex 90 90	- - Other: - Liqueurs and other sweetened, even flavoured spirits: containing sugar or eggs	45.-
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Other polyhydric alcohols:	
43 00	-- Mannitol	v1
44 00	-- D-glucitol (sorbitol)	v1
ex2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Esters of mannitol or sorbitol	FREE
2916	Unsaturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
ex 19 00	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other: - Esters of mannitol or sorbitol	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives:	
ex 19 00	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other - Itacon acids, its salts and esters	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
11 00	-- Lactic acid, its salts and esters	FREE
14 00	-- Citric acid	FREE
15 00	-- Salts and esters of citric acid	FREE
16 00	-- Gluconic acid, its salts and esters	FREE
ex 19 00	-- Other: - Glycerin acid, glycol acid, sugar acid, isosugar acid, hepta sugar acid, their salts and esters	FREE
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 19 00	-- Other: - Anhydrides of mannite or sorbite (e.g. sorbitan) not including maltol and isomaltol	FREE
ex 90 00	- Other: - Alphanethylglucosid	FREE

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
ex2940.00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos. 2937, 2938 and 2939: - Sorbose, its salts and esters	FREE
2941	Antibiotics:	
ex 10 00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof: - Penicilline (1)	FREE
3001	Glands and other organs, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
ex 90 00	- Other: - Heparin and its salts	FREE
3501	Casein, caseinates and other casein derivatives; casein glues:	
ex 90 00	- Other - Casein glues	15.-
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
10 00	- Dextrins and other modified starches - Esterified or etherified starches (2) - Other (2)	FREE 4.80
20 00	- Glues (2)	4.80

1 Subject to health legislation.

2 Products for animal feeding are in addition subject to price supplements in accordance with the Federal law of agriculture

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
ex 10 00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: - On the basis of emulsions of sodium silicates	FREE
ix 99 00	- Other: -- Other: - On the basis of emulsions of sodium silicates	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
ex 90 00	- Other: - Prepared enzymes containing substances with nutritive value	v1
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
ex 10 00	- With a basis of a amylaceous substances: - Prepared saizing agents; prepared primer	FREE
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
ex 10 00	- Prepared binders for foundry moulds or cores: - On the basis of artificial resins	FREE
60 00	- Sorbitol other than that of subheading No. 2905.44	v1

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
ex 90 90	- Other: -- Other: - Products of cracking or sorbitol	FREE
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
ex 10 10	- Petroleum resins, coumarone-resins, indene-resins, coumarone-indene resins and polyterpenes: -- In dispersion or solution not in water-medium: - Glues on the basis of emulsions of these resins	FREE
ex 10 90	-- Other: - Glues on the basis of emulsions of these resins	FREE
ex 90 00	- Other: - Glues on the basis of emulsions of these resins	FREE
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
ex 90 00	- Other: - Dextrins and other products than hardened protein	FREE

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

TABLE VII TO PROTOCOL AICELAND

List 1

Icelandic Customs Tariff heading No.	Description of Products	Rate of duty †
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa: - Yogurt:	
0403.1001	- - Containing cocoa	40
0403.1003	- - As beverage	40
	- Other:	
0403.9001	- - Containing cocoa	40
0403.9003	- - As beverage	40
1704	Sugar confectionary (including white chocolate), not containing cocoa:	
1704.1000	- Chewing gum, whether or not sugarcoated	40
	- Other:	
1704.9005	- -Preparations of gum Arabic	40
1704.9009	- -Other	40
1806	Chocolate and other food preparations containing cocoa: - Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806.2009	- - Other	40
	- Other, in blocks, slabs or bars:	

1806.3100	- - Filled	40
	- - Not filled:	
1806.3201	- - - Cooking chocolate in bars and slabs, containing only cocoa beans, sugar and not more than 30% of cocoa butter	40
1806.3209	- - - Other	40
	- Other:	
1806.9002	- - Food specially prepared for dietetic purposes	40
1806.9003	- - Easter eggs	40
1806.9009	- - Other	40
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
ex 1901.9000	- - Other:	
	- - Malt extract	20
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharma- ceutical use, sealing wafers, rice paper and similar products:	
1905.1000	- Crispbread	32
1905.2000	- Gingerbread and the like	32
	- Sweet biscuits; waffles and wafers:	
	- - Coated or covered with chocolate or with fondants containing cocoa:	
1905.3011	- - - Sweet biscuits	32
1905.3019	- - - Other	32
	- - Other:	
1905.3091	- - - Sweet biscuits	32
1905.3099	- - - Other	32

1905.4000	- Rusks, toasted bread and similar toasted products	32
2101	Extracts, essences and concentrates of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
2101.3000	- - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	28
2102	Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
2102.1000	- Active yeasts	32
	- Inactive yeasts; other single-cell micro-organisms, dead:	
2102.2001	- - Inactive yeasts	32
2102.3001 and 2102.3009	- Prepared baking powders	40
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
ex 2194.1004 and 2104.1009	- Soups and broths and preparations therefor, excluding soup powder in packing of 5 kg. or more	40
2106	Food preparations not elsewhere specified or included:	
	- Other:	
2106.9031 and 2106.9039	- - Powder for making desserts	40

2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages, not including fruit and vegetable juices of heading No. 2009:	
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.1001	- - Carbonated beverages	40
2202.1009	- - Other	40
	- Other:	
2202.9001	- - Of dairy products with other ingredients, provided that the dairy products are 75% or more by net weight	40
2202.9009	- - Other	40
2203	Beer made from malt:	
2203.0001	- Malt ale and other fermentation ale, of an alcoholic strength by volume more than 0.5% and not exceeding 2.25% vol.	40
2203.0009	- Other	40
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501.1000	- Casein	12
3501.9000	- Other	12
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
3506.1000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	16
	- Other:	
3506.9100	- - Adhesives based on rubber or plastics (including artificial resins)	12
3506.9900	- - Other	12

List 2

Icelandic Customs Tariff heading No.	Description of Products	Rate of duty %
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
1702.5000	- Chemically pure fructose	18
1702.9004	- Other, including invert sugar: - - Chemically pure maltose	18
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
ex 1901.1000	- Preparations for infant use, put up for retail sale, excluding malt extract and preparations of goods in headings Nos. 0401 to 0404 containing cocoa in a proportion less than 10%: - - Food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa - - Other	100 50

ex 1901.2000	- Mixes and doughs for preparations of bakers' wares of heading No. 1905, excluding malt extract and preparations of goods in headings Nos. 0401 to 0404 containing cocoa in a proportion less 10%:	
	- - Food preparations of goods of headings Nos. 0401 to 0404 not containing cocoa	100
	- - Other	50
ex 1901.9000	- Other, excluding malt extract and preparations of headings Nos. 0401 to 0404 containing cocoa in a proportion less than 10%:	50
	- - Powder for making desserts	100
	- - Preparations of goods in headings Nos. 0401 to 0404 not containing cocoa	100
	- - Other	50
1902	Pasta, whether or not cooked or stuffed) with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902.1100	-- Containing eggs	60
1902.1900	- - Other	60
	- Stuffed pasta, whether or not cooked or otherwise prepared:	
1902.2009	- - Other	100
1902.3000	- - Other pasta	100
	- Couscous:	
1902.4001	- - Cooked	100
1902.4009	- - Other	60
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:	
1903.0001	- In retail packings 5 kg or less	20
1903.0009	- Other	20

1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); in grain form, pre-cooked or otherwise prepared:	
1904.1000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	50
1904.9000	- Other	50
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
	- Other:	
ex 2001.9009	- - Sweet corn	60
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
	- Peas (<i>Pisum sativum</i>):	
ex 2005.4000	- - Preparations solely of peas	50
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
ex 2005.5900	- - Other:	
	- - - Preparations based solely in bean flour	50
2005.8000	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	60
	- Other vegetables and mixtures of vegetables:	
ex 2005.9000	- - Mixtures of vegetables which have potato chips as a basic ingredient	100
ex 2005.9000	- - Mixtures of based on vegetable flour	50
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	

	- Other, including mixtures other than those of sub-heading No. 2008.19:	
2008.9100	- - Palm hearts	100
	- - Other:	
ex 2008.9909	- - - Other edible parts of plants, n.e.s.	100
2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates:	
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101.1001	- - Coffee pastes consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredient	100
	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:	
2101.2001	- - Tea preparations consisting of a mixture of tea, milk powder and sugar	100
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	- Other:	
2103.9001	- - Preparations of vegetable sauces with the basic ingredients	

	of flour, meal, starch or malt extract	50
2104	Soups and broths and preparations therefor; homo- genised composite food preparations: - Soups and broths and preparations therefor:	
2104.1001	- - Preparations of vege- table soups with basic ingredients of flour, meal, starch or malt extract	50
2106	Food preparations not else- where specified or included:	
2106.1000	- Protein concentrates and textured protein substances	100
	- Other:	
	- - Fruit juices, prepared or mixed more than specified in No. 2009:	
2106.9011	- - - Unfermented and not containing sugar, in containers of 50 kg or more	50
2106.9019	- - - Other	50
	- - Preparations for making beverages:	
2106.9021	- - - Non-alcoholic preparations (concentrated extracts)	30
2106.9022	- - - Flavoured or coloured syrup	100
ex 2106.9029	- - - Emergency foods, provided the containers make plain their special use	20
ex 2106.9029	- - - Foods specially prepared for diabetics, provided the containers make plain their special use	50
2106.9029	- - - Other	100
2106.9041	- - Candy, containing neither sugar nor cocoa	100
2106.9042	- - Fruit soups and porridge	100
ex 2204	Wine of fresh grapes, including fortified wines; grape must other than of heading No. 2009: - Other wine; grape must with fermentation prevented or	

	arrested by the addition of alcohol:	
	- - In containers of 2 l or less:	
2204.2101	- - - Fortified grape must	20
	- - - Other	
2204.2901	- - - Fortified grape must	20
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205.1000	- In containers of 2 l or less	20
2205.9000	- Other	20
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liquors and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
	- Compound alcoholic preparations of a kind used for the manufacture of beverages:	
2208.1001	- - Of an alcoholic strength by volume of more than 2.25% vol	20
2208.1009	- - Other	20
	- Spirits obtained by distilling grape wine or grape marc:	
2208.2001	- - Cognac	20
2208.2009	- - Other	20
2208.3000	- Whiskies	20
2208.4000	- Rum and tafia	20
	- Gin and Geneva:	
2208.5001	- - Gin	20
2208.5002	- - Geneva	20
	- Other:	
2208.9001	- - Of an alcoholic strength by volume of more than 2.25% vol:	
	- - Ethanol, undenatured, of a strength less than 80% by volume	25
	- - Other	20
2208.9002	- - Aqua vitae (brennivín)	20
2208.9003	- - Vodka	20
2208.9004	- - Liqueurs	20
2208.9009	- - Other	20

ex 2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders: - Plasters:	
2520.2001	- - Plasters specially prepared for use in dentistry	50
2839	Silicates; commercial alkali metal silicates:	
ex 2839.9000	- Other; excluding commercial metal silicates (lithium-, rubidium-, cesium- and francium silicates)	50
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Saturated monohydric alcohols:	
2905.1200	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	18
2905.1300	- - Butan-1-ol (n-butyl alcohol)	18
2905.1400	- - Other butanols	18
2905.1500	- - Pentanol (amyl alcohol) and isomer thereof	18
2905.1600	- - Octanol (octyl alcohol) and isomers thereof	18
2905.1700	- - Dodecan-1-ol (lauryl alcohol);, hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	18
2905.1900	- - Other - Unsaturated monohydric alcohols:	18
2905.2100	- - Allyl alcohol	18
2905.2200	- - Acyclic terpene alcohols	18
2905.2900	- - Other - Diols:	18
2905.3200	- - Propylene glycol (propane-1,2-diol)	18
2905.3900	- - Other - Other polyhydric alcohols:	18

2905.4100	- - 2-Ethyl-2-(hydroxymethyl propane-1,3-diol (trimethylolpropane)	18
2905.4200	- - Pentaerythritol	18
2905.4300	- - Mannitol	18
2905.4400	- - D-glucitol (sorbitol)	18
2905.4900	- - Other	18
2905.5000	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	18
2911 2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2915	Saturated acyclic mono-carboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Formic acid, its salts and esters:	
2915.1200	- - Salts of formic acid	18
2915.1300	- - Esters of formic acid	18
	- Acetic acid and its salts; acetic anhydride:	
2915.2100	- - Acetic acid	18
2915.2200	- - Sodium acetate	18
2915.2300	- - Cobalt acetates	18
2915.2400	- - Acetic anhydride	18
2915.2900	- - Other	18
	- Esters of acetic acid:	
2915.3100	- - Ethyl acetate	18
2915.3200	- - Vinyl acetate	18
2915.3300	- - N-Butyl acetate	18
2915.3400	- - Isobutyl acetate	18
2915.3500	- - 2-Ethoxyethyl acetate	18
2915.3900	- - Other	18
2915.4000	- Mono-, di- or trichloroacetic acids, their salts and esters	18
2915.5000	- Propionic acid, its salts and esters	18
2915.6000	- Butyric acids, valeric acids, their salts and esters	18

2915.7000	- Palmitic acid, stearic acid, their salts and esters	18
2915.9000	- Other	18
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.1100	- - Acrylic acid and its salts	18
2916.1200	- - Esters of acrylic acid	18
2916.1300	- - Methacrylic acid and its salts	18
2916.1400	- - Esters of methacrylic acid	18
2916.1500	- - Oleic, linoleic or linolenic acids, their salts and esters	18
2916.1900	- - Other	18
2916.2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.3100	- - Benzoic acid, its salts and esters	18
2916.3200	- - Benzoyl peroxide and benzoyl chloride	18
2916.3300	- - Phenylacetic acid, its salts and esters	18
2916.3900	- - Other	18
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	

	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.1100	-- Oxalic acid, its salts and esters	18
2917.1200	- - Adipic acid, its salts and esters	18
2917.1300	- - Azelaic acid, sebacic acid, their salts and esters	18
2917.1400	- - Maleic anhydride	18
2917.1900	- - Other	18
2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3100	- - Dibutyl orthophthalates	18
2917.3100	- - Dicotyl orthophthalates	18
2917.3300	- - Dionyl or didecyl orthophthalates	18
2917.3400	- - Other esters of orthophthalic acid	18
2917.3500	- - Phthalic anhydride	18
2917.3600	- - Terephthalic acid and its salts	18
2917.3700	- - Dimethyl terephthalate	18
2917.3900	- - Other	18
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their h-logenated, sulphonated, nitrated or nitrosated derivatives;	
	- Carboxylic acids with alcohol function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.1100	- - Lactic acid, its salts and esters	18
2918.1200	- - Tartaric acid	18
2918.1300	- - Salts and esters of tartaric acid	18
2918.1400	- - Citric acid	18

2918.1500	- - Salts and esters of citric acid	18
2918.1600	- - Gluconic acid, its salts and esters	18
2918.1700	- - Phenylglycolic acid (mandelic acid), its salts and esters	18
2918.1900	- - Other	18
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.2100	- - Salicylic acid and its salts	18
2918.2200	- - O-Acetylsalicylic acid, its salts and esters	18
2918.2300	- - Other esters of salicylic acid and their salts	18
2918.2900	- - Other	18
2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
2918.9000	- Other	18
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.1100	- - Tetrahydrofuran	18
2932.1200	- - 2-Furaldehyde (furfuraldehyde)	18
2932.1300	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	18
2932.1900	- - Other	18
	- Lactones:	
2932.2100	- - Coumarin, methylcoumarins and ethylcoumarins	18
2932.2900	- - Other lactones	18
2932.9000	- Other	18
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts:	

	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.1100	- - Phenazone (antipyrin) and its derivatives	18
2933.1900	- - Other	18
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.2900	- - Other	18
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.3100	- - Pyridine and its salts	18
2933.3900	- - Other	18
2933.4000	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	18
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts:	
2933.5900	- - Other	18
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.6100	- - Melamine	18
2933.6900	- - Other	18
	- Lactams:	
2933.7100	- - 6-Hexanelactam (epsilon-caprolactam)	18
2933.7900	- - Other lactams	18
2933.9000	- Other	18
2934	Other heterocyclic compounds:	
2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	18
2934.2000	- Compounds containing a benzothiazole ringsystem (whether or not hydrogenated), not further fused	18
2934.3000	- Compounds containing a phenothiazine ringsystem	

	(whether or not hydrogenated), not further fused	18
2934.9000	- Other	18
2940 2940.0000	Sugars, chemically pure, other than sucrose, maltose, glucose and fructose; sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939.	18
ex2941	Antibiotics:	
2941.1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	10
2941.2000	- Streptomycins and their derivatives; salts thereof	10
2941.3000	- Tetracyclines and their derivatives; salts thereof	10
2941.4000	- Chloramphenicol and its derivatives; salts thereof.	10
2941.5000	- Erythromycin and its derivatives; salts thereof	10
2941.9000	- Other	10
3006	Pharmaceutical goods specified in Note 3 to this Chapter:	
	- Dental cements and other dental fillings; bone reconstruction cements:	
3006.4002	- - Silver amalgams for dental fillings	50
ex 3006.6000	- Chemical contraceptive preparations based on hormones or permicides: - - Chemical contraceptive preparations based on hormones	50
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti- rust or anti-corrosion preparations and mould release preparations, based	

- on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:
- Containing petroleum oils or oils obtained from bituminous minerals:
 - ex 3403.1100 - - Preparations for the treatment of textile materials, leather furskins or other materials:
 - - - Waterdispersible textile lubricating preparations containing a high proportion of surface-active agents together with mineral oils and other chemicals 50
 - - Other:
 - 3403.1901 - - - Anti-rust preparations based on lanolin and dissolved in white spirit even if the content of white spirit is 70% or more by weight 50
- 3407 Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):
- 3407.0001 - Preparations for use in dentistry, with a basis of plaster 50

3505	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
3505.1000	- Dextrins and other modified starches	25
3505.1000	- Glues	25
3801	Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	
ex 3801.2000	- Colloidal or semi-colloidal graphite:	
	- - Colloidal graphite suspended in oil and semi-colloidal graphite	50
ex 3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings, excluding carbons for making carbon brushes	50
	- Other:	
ex 3801.9000	- - Preparations based on graphite or other carbon in the form of pastes, mixed with oil	50
3804 3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 3803, excluding concentrated sulphite lye	50
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymen; pine oil contain-	

	ing alphaterpineol as the main constituent:	
ex 3805.9000	- Other:	
	- - Crude para-cymen other than sulphite terpentine	50
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
	- With a basis of amylaceous substances:	
ex 3809.1000	- - Auxillary preparations	50
ex 3809.1000	- - Other	25
	- Other:	
	- - Of a kind used in the textile or like industries:	
ex 3809.9100	- - - Auxillary preparations	50
ex 3809.9100	- - - Other	25
	- - Of a kind used in the paper or like industries:	
ex 3809.9201	- - - Auxillary preparations	50
ex 3809.9201	- - - Other	25
	- - Of a kind used in the leather or like industries:	
ex 3809.9309	- - - Auxillary preparations	50
ex 3809.9309	- - - Other	25
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	
	- Anti-knock preparations:	
ex 3811.1100	- - Based on lead compounds, excluding for mineral oils, including gasoline	50
ex 3811.1900	- - Other, excluding for mineral oils, including gasoline	50

	- Additives for lubricating oils:	
ex 3811.2100	- - Containing petroleum oils or oils obtained from bituminous minerals, excluding for mineral oils	50
ex 3811.2900	- - Other, excluding for mineral oils	50
ex 3811.9000	- Other, excluding for mineral oils, including gasoline	50
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:	
3812.2000	- Compound plasticisers for rubber or plastics	50
3812.3000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	50
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902:	
3817.1000	- Mixed alkylbenzenes	50
3817.2000	- Mixed alkylnaphthalenes	50
3818 3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	50
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	

3823.1000	- Prepared binders for foundry moulds or cores, excluding foundry core binders based on natural resinous products	50
3823.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	50
3823.5000	- Non-refractory mortars and concretes	50
3823.6000	- Sorbitol other than that of subheading No. 2905.44	50
	- Other:	
ex 3823.9001	- - Raw materials or auxiliary preparations for the production of industrial goods, n.e.s., excluding emulsifiers and preparations for tanning	50
3823.9002	- - Compound hardening agents	50
3823.9003	- - Inorganic composite solvents and thinners	50
3823.9004	- - Anti-rust preparations	50
3823.9005	- - Refrigerants	50
3823.9006	- - Residual products of the chemical or allied industries, n.e.s.	50
3823.9009	- - Other	50
ex 3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, of polymerisation and copolymerisation products (for example polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumaroneindene resins):	
	- Other:	
3919.9001	- - Wall and ceiling covering	40
3919.9009	- - Other	40
ex 3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, of other high polymers, artificial resins and artificial plastic materials, including alginic acid, its	

	salts and esters; linoxyn:	
	- Other:	
3919.9001	- - Wall and ceiling covering	30
3919.9009	- - Other	30
ex 3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of 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), excluding products for photoengravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm	40
ex 3920	Other plates, sheets, film, foil, and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn, excluding products for photo- engravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm	30
ex 3921	Other plates, sheets, film, foil and strip, of plastics of polymerisation and copolymerisa- tion products (for example polyethylene, polytetra- haloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives,	

	coumarone-indene resins), excluding products for photo- engravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm	40
ex 3921	Other plates, sheets, film, foil and strip, of plastics, of other high polymers, artificial resins and artificial plastic materials, including alginic acid; its salts and esters; linoxyn, excluding products for photoengravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm	30

TABLE VIII TO PROTOCOL A

ISRAEL

Heading No.	H.S. Code/ Israeli Tariff No.	Description of products	Levy*
<u>09.01</u>		<u>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</u>	
		- Coffee, not roasted:	
ex	0901.11	-- Not decaffeinated:	
	20	--- Other (<i>than ground</i>)	FREE
ex	0901.12	-- Decaffeinated:	
	20	--- Other (<i>than ground</i>)	FREE
		- Coffee, roasted:	
	0901.21	-- Not decaffeinated	FREE
	0901.22	-- Decaffeinated	FREE
ex	0901.30	- Coffee husks and skins:	
	20	-- Other (<i>than roasted or ground</i>)	FREE
ex	0901.40	- Coffee substitutes containing coffee:	
	20	-- Other (<i>than roasted or ground</i>)	FREE
<u>09.02</u>		<u>Tea, whether or not flavoured</u>	
	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	FREE
	0902.20	- Other green tea (not fermented)	FREE

* FREE = No price compensation measures applied but may be introduced

VL = Variable levy

Heading No.	H.S. Code/ Israeli Tariff No.	Description of products	Levy*
	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	FREE
	0902.40	- Other black tea (fermented) and other partly fermented tea	FREE
<u>09.03</u>	0903.00	<u>Maté.</u>	FREE
<u>11.02</u>		<u>Cereal flours other than of wheat or meslin.</u>	
	1102.10	- Rye flour	FREE
<u>11.03</u>		<u>Cereal groats, meal and pellets.</u>	
		- Groats and meal:	
	1103.13	-- Of maize (corn)	FREE
		- Pellets:	
	1103.29	-- Of other cereals	FREE
<u>11.07</u>		<u>Malt, whether or not roasted.</u>	FREE
<u>15.17</u>		<u>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils of their fractions of heading No. 15.16.</u>	
	1517.10	- Margarine, excluding liquid margarine	VL
<u>15.18</u>	1518.00	<u>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of</u>	

Heading No.	H.S. Code/ Israeli Tariff No.	Description of products	Levy*
		<u>different fats or oils of this Chapter, not elsewhere specified or included.</u>	
ex	1518.00	- Animal or vegetable fats, and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16:	
	12	-- Oils containing in their compounds an epoxy group	FREE
	13	-- Linseed oil	FREE
<u>15.19</u>		<u>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</u>	
	1519.20	- Industrial fatty alcohols	FREE
<u>15.20</u>		<u>Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes.</u>	FREE
<u>15.21</u>		<u>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</u>	FREE
<u>17.01</u>		<u>Cane or beet sugar and chemically pure sucrose, in solid form.</u>	
		- Raw sugar not containing added flavouring or colouring matter:	
	1701.11	-- Cane sugar	FREE
	1701.12	-- Beet sugar	FREE
		- Other:	
	1701.91	-- Containing added flavouring or colouring matter	FREE

Heading No.	H.S. Code/ Israeli Tariff No.	Description of products	Levy*
ex	1701.99 90	-- Other: --- Other (than crystal cubes, piece and candy sugar, not classified in sub-heading No. 1701.91)	FREE
<u>17.02</u>		<u>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</u>	
	1702.10	- Lactose and lactose syrup	FREE
	1702.20	- Maple sugar and maple syrup	FREE
	1702.50	- Chemically pure fructose	FREE
	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose	FREE
ex	1702.90 10	- Other, including invert sugar: -- Artificial honey	FREE
	30	-- In solid form, containing additional flavouring or colouring substances	FREE
	40	-- Chemically pure maltose	FREE
<u>17.03</u>		<u>Molasses resulting from the extraction or refining of sugar.</u>	FREE
<u>17.04</u>		<u>Sugar confectionery (including white chocolate), not containing cocoa.</u>	
	1704.10	- Chewing gum, whether or not sugar-coated:	
	10	-- Containing by weight, 10 % or more of a chewing gum base	FREE
	90	-- Other	0.11 Is/kg
	1704.90	- Other:	
	10	-- Halva	FREE
	31	-- Sugar-coated almonds or walnuts	FREE

Heading No.	H.S. Code/ Israeli Tariff No.	Description of products	Levy*
	32	-- White chocolate	FREE
	33	-- Sugar-coated cereal flakes	FREE
	39	-- Other	0.11 Is/kg
<u>18.01</u>		<u>Cocoa beans, whole or broken, raw or roasted.</u>	FREE
<u>18.02</u>		<u>Cocoa shells, husks, skins and other cocoa waste.</u>	FREE
<u>18.01</u>		<u>Cocoa paste, whether or not defatted.</u>	FREE
<u>18.04</u>		<u>Cocoa butter, fat and oil.</u>	FREE
<u>18.05</u>		<u>Cocoa powder, not containing added sugar or other sweetening matter.</u>	FREE
<u>18.06</u>		<u>Chocolate and other food preparations containing cocoa.</u>	FREE
<u>19.01</u>		<u>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included.</u>	
	1901.10	- Preparations for infant use, put up for retail sale:	
	10	-- Dietetic preparations of soya flour, containing soya or other vegetable oil, carbohydrates and salts; dietetic preparations on the basis of flour without gluten	FREE

Heading No.	H.S. Code/ Israeli Tariff No.	Description of products	Levy*
	20	-- Other products, of meal, starch or malt extract	10 †
	30	-- Food preparations of goods of headings Nos. 04.01 to 04.04, containing cocoa	FREE
	90	-- Food preparations of other goods of headings Nos. 04.01 to 04.04	FREE
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05:	
	10	-- Of flour, of meal, of starch or malt extract	10 †
	20	-- Other, containing cocoa	FREE
	90	-- Other	FREE
	1901.90	- Other:	
	10	-- Dietetic preparations of soya flour, containing soya or other vegetable oil, carbohydrates and salts; dietetic preparations on the basis of flour without gluten	FREE
	20	-- Malt extract	FREE
	30	-- Of flour, of meal, of starch or malt extract	10 †
	40	-- Other, containing cocoa	FREE
	90	-- Other	FREE
<u>19.02</u>		<u>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</u>	
		- Uncooked pasta, not stuffed or otherwise prepared :	
	1902.11	-- Containing eggs	VL
	1902.19	-- Other	VL
ex	1902.20	- Stuffed pasta, whether or not cooked	

Heading No.	H.S. Code/ Israeli Tariff No.	Description of products	Levy*
	90	or otherwise prepared: -- Filled with other products than: Meat, fish, including caviar and its substitutes, crabs and molluscs	VL
	1902.30	- Other pasta	VL
	1902.40	- Couscous	VL
<u>19 04</u>		<u>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared.</u>	
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
	10	-- Containing cocoa	FREE
	90	-- Other	10 %
	1904.90	- Other	FREE
<u>19.05</u>		<u>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</u>	
	1905.10	- Crispbread	10 %
	1905.20	- Gingerbread and the like:	
	10	-- Especially for diabetics	FREE
	90	-- Other	VL
	1905.30	- Sweet biscuits; waffles and wafers	VL
	1905.40	- Rusks, toasted bread and similar toasted products:	
	10	-- Containing added sugar, honey, other sweetening matter, eggs, fats, cheese, fruit or cocoa or similar	VL
	90	-- Other	FREE

Heading No.	H.S. Code/ Israeli Tariff No.	Description of products	Levy*
	1905.90	- Other:	
		-- Containing added sugar, honey, other sweetening matter, eggs, fats, cheese, fruit or cocoa or similar:	
	11	--- Biscuits or cakes especially for diabetics	FREE
	19	--- Other	VL
	90	-- Other	VL
<u>21.01</u>		<u>Extracts, essences and concentrates, of coffee, tea or mat and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.</u>	FREE
<u>21.02</u>		<u>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.</u>	FREE
<u>21.03</u>		<u>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</u>	
	2103.10	- Soya sauce	FREE
	2103.20	- Tomato ketchup and other tomato sauces	FREE
	2103.30	- Mustard flour and meal and prepared mustard	FREE
	2103.90	- Other:	
	10	-- Mayonnaise	FREE
	20	-- Products of flour, meal, starch or malt extract	10 %
	90	-- Other	FREE

Heading No.	H.S. Code/ Israeli Tariff No.	Description of products	Levy*
<u>21.04</u>		<u>Soups and broths and preparations therefor; homogenised composite food preparations.</u>	
	2104.10	- Soups and broths and preparations therefor:	
	10	-- Of flour, meal, starch or malt extract	10 %
	90	-- Other	FREE
ex	2104.20	- Homogenised composite food preparations:	
	90	-- Other than: Composite meat base, composite fish base, composite crabs or molluscs base or composite base of edible plants and vegetables	FREE
<u>21.05</u>		<u>Ice cream and other edible ice, whether or not containing cocoa.</u>	FREE
<u>21.06</u>		<u>Food preparations not elsewhere specified or included.</u>	VL
<u>22.01</u>		<u>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</u>	FREE
<u>22.02</u>		<u>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.</u>	
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	FREE
	2202.90	- Other	FREE
<u>22.03</u>		<u>Beer made from malt.</u>	FREE

Heading No.	H.S. Code/ Israeli Tariff No.	Description of products	Levy*
<u>22.05</u>		<u>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</u>	VL
<u>22.07</u>		<u>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</u>	VL
<u>22.05</u>		<u>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.</u>	
	2208.50	- Gin and Geneva	FREE
ex	2208.90	- Other -- except vodka	FREE
<u>22.09</u>		<u>Vinegar and substitute for vinegar obtained from acetic acid.</u>	FREE
<u>24.02</u>		<u>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</u>	FREE
<u>24.03</u>		<u>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</u>	FREE
<u>35.01</u>		<u>Casein, caseinates and other casein derivatives; casein glues.</u>	
	3501.10	- Casein	FREE
ex	3501.90	- Other: -- Caseinates and other casein derivatives thereof	FREE
	10		

Heading No.	H.S. Code/ Israeli Tariff No.	Description of products	Levy*
<u>35.02</u>		<u>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.</u>	
	3502.10	- Egg albumin	VL
<u>35.05</u>		<u>Dextrins and other modified starches for example, pregelatinised or esterified starches; glues based on starches, or on dextrins or other modified starches.</u>	
ex	3505.10	- Dextrins and other modified starches:	
	30	-- Etherized or esterized starch	10 %
	3505.20	- Glues	10 %

ANNEX IIREFERRED TO IN SUB-PARAGRAPH 1 (c) TO IN ARTICLE 2Article 1

1. Fish and other marine products are covered by the provisions of the Agreement to the extent laid down in Tables 1 and 2, unless otherwise provided for in this Annex.

Table 1

Fish and other marine products covered so far as trade relations between, on the one side, Finland, Iceland, Norway and Sweden and, on the other side, Israel, are concerned

HS heading No.	Description of products
02.08	Other meat and edible meat offal, fresh, chilled or frozen
ex 0208.90	- Other: -- Of whale ¹
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified ¹

¹ Imports of whale products are prohibited in Finland and Sweden.

- 15.16 Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
- ex 1516.10 - Animal fats and oils and their fractions:
 -- Obtained entirely from fish or marine mammals¹
- 16.03 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
- ex 1603.00 - Extracts and juices of whale meat, fish or crustaceans, molluscs or other aquatic invertebrates¹
- 16.04 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
- 16.05 Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
- 23.01 Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
- ex 2301.10 - Flours, meals and pellets, of meat or meat offal; greaves:
 -- Whale meal¹
- 2301.20 - Flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates
- 23.09 Preparations of a kind used in animal feeding
- ex 2309.90 - Other:
 -- Fish solubles

¹ Imports of whale products are prohibited in Finland and Sweden.

Table 2

Fish and other marine products covered so far as trade relations between, on the one side, Austria, Liechtenstein and Switzerland and, on the other side, Israel, are concerned

HS heading No.	Description of products
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates <ul style="list-style-type: none"> - Salt water fish - Eel - Salmon - Crustaceans, molluscs and other aquatic invertebrates
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.

Article 2

1. Unless otherwise mentioned herein, aid measures to the fishing sector fall under the disciplines of Article 18 of the Agreement and its agreed interpretation.

2. Any form of state aid to the fishing sector which is not compatible with Article 18 of the Agreement shall be eliminated not later than 31 December 1993.

3. It is recalled that the aim of rules on state aid is to ensure that aid measures do not distort conditions of competition. It is noted that such distortions of trade and competition may otherwise result in undesirable structural changes in the sector.

(a) The following aid measures to the fishing sector are considered normally not to be in accordance with the Agreement:

- General aid measures concerning the sector as a whole and which are not fully directed towards structural measures in accordance with the provisions of paragraph (c)(iv) of Annex VI.
- Tax concessions other than those that directly offset cost disadvantages clearly linked to special conditions prevailing in the fishing sector.
- Social measures if the subsidy element of such measures exceeds what is generally applied in other sectors, taking into account the special conditions prevailing in the fishing sector.

- (b) The following aid measures shall normally be considered to be in accordance with the provisions of Article 18 of the Agreement:
- Aid measures in the form of lowest permitted domestic first hand sales prices for fish and the purchase of surpluses that are applied in order to offset serious market disturbances.
 - Regional aid measures to the extent that they are necessary for maintaining fishing activities in regions that are to an above-average degree dependent on such activities and where income from fishing is clearly below the national average in the fishing sector. Such regional measures shall not more than offset cost disadvantages in relation to other locations for fisheries. States Parties to the Agreement introducing or maintaining such measures shall, in accordance with the provisions of the agreed interpretation of Article 18, provide sufficient information on the regional situation leading to the introduction or maintenance of such measures.
- (c) The following aid measures are considered not to be in accordance with the Agreement:
- Aid in accordance with paragraph (c)(viii) of Annex VI, as concerns the fishing sector.
 - Aid in accordance with paragraph (c)(x) of Annex VI, as concerns fishing activities.

Article 3

On the following products Sweden may until 31 December 1993 apply quantitative import restrictions, in so far as this may be necessary to avoid serious disturbances in the Swedish market.

HS heading No.	Description of products
ex 03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04: - Herring - Cod

Article 4

1. On the following products Finland may temporarily maintain its present regime. Not later than on the date of entry into force of the Agreement Finland shall present a fixed timetable for the elimination of these exemptions.

HS heading No.	Description of products
ex 03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04 - Salmon - Baltic herring
ex 03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04 - Salmon - Baltic herring
ex 03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen ¹ - Fresh or chilled fillet of salmon - Fresh or chilled fillets of Baltic herring

¹ The term "fillet" in paragraph 1 shall also cover fillets where the two sides are joined together, for example, by the back or the belly.

Article 5

- A. During a transitional period Israel may apply quantitative import restrictions as follows:
- (a) For the products listed in Table 3 for which the present annual import quota is 3,500 tons for all countries, Israel will gradually increase this quota during the transitional period, for the EFTA States only, starting by 1000 tons on 1 January 1993. The quota will be further increased by an additional quantity of 500 tons annually. This increase will be made on 1 January 1994, 1995, 1996, 1997 and 1998, respectively, until the phasing out of the quantitative restrictions by 1 January 1999.

Table 3

Heading No.	H. S. Code	Description of products
<u>03.03</u>		<u>Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.</u>
		- Other salmonidae, excluding livers and roes :
ex	0303.21	-- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmon gilae</i>) --- <i>Salmo trutta</i> or <i>Salmo gairdneri</i>
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :
ex	0303.31	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
	10	--- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)
	90	--- Pacific halibut (<i>Hippoglossus stenolepis</i>)
	0303.32	-- Plaice (<i>Pleuronectes platessa</i>)

Heading No.	H.S. Code	Description of products
	0303.33	-- Sole (<i>Solea spp.</i>)
	0303.39	-- Other
	0303.50	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes
	0303.60	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes
		- Other fish, excluding livers and roes :
	0303.75	-- Dogfish and other sharks
	0303.76	-- Eels (<i>Anguilla spp.</i>)
	0303.77	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)
	0303.78	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
ex	0303.79	-- Other
	19	---- Saltwater fish:
	31	----- Redfish (<i>Sebastes spp.</i>):
	35	----- Of the species <i>Sebastes marinus</i>
	37	----- Other
	41	----- Fish of the species <i>Boreogadus saida</i>
	45	----- Whiting (<i>Merlangus merlangus</i>)
	51	----- Ling (<i>Molva spp.</i>)
	55	----- Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)
		----- Fish of the species <i>Orcynopsis unicolor</i> :
	61	----- From 15 February to 15 June
	63	----- From 16 June to 14 February
	65	----- Anchovies (<i>Engraulis spp.</i>)
	71	----- Sea bream (<i>Dentex and Pagellus spp.</i>)
	75	----- Ray's bream (<i>Brama spp.</i>)
	81	----- Monkfish (<i>Lophius spp.</i>)
	83	----- Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)
	87	----- Swordfish (<i>Xiphias gladius</i>)
	98	----- Other: Capelin

Heading No.	H.S. Code	Description of products
<u>01.04</u>		<u>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</u>
ex	0304.10	- Fresh or chilled -- Fillets: --- Of freshwater fish ---- Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>) ----- Of <i>Salmo trutta</i> or <i>Salmo gairdneri</i>
ex	0304.20	- Frozen fillets -- Of freshwater fish: --- Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>): ---- Of <i>Salmo trutta</i> or <i>Salmo gairdneri</i>
	0304.90	- Other

- (b) (i) For the products listed in Table 4 Israel will permit their import in the following way:

For the years 1996, 1997 and 1998 the annual quota will be 100 tons. For the year 1999 the quota will be 300 tons.

As from 1 January 2000 the quota will be increased annually by an additional quantity of 300 tons until the quota is phased out on 1 January 2004.

- (ii) Should concessions with regard to any fish species listed in Table 4 lead to serious disturbances in the sector concerned, causing serious injury to domestic producers of like or directly competitive products, Israel may apply safeguard measures, under the conditions and in accordance with the procedures laid down in Article 23. In particular Israel may, during a period of five years after the expiry of the transition period provided for in Table 4, prolong for a period of one year, renewable, the import regime applicable at that time to the fish species in question.

Table 4

Heading No.	H.S. Code	Description of products
03.02		<u>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.</u>
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :
ex	0302.29	-- Other
	90	--- Other
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes :
ex	0302.31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
	90	--- Other

Heading No.	H.S. Code	Description of products
ex	0302.32 90	-- Yellowfin tunas (<i>Thunnus albacares</i>) --- Other
ex	0302.33 90	-- Skipjack or stripe-bellied bonito --- Other
	0302.50	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes - Other fish, excluding livers and roes :
	0302.61	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
	0302.62	-- Haddock (<i>Melanogrammus aeglefinus</i>)
	0302.63	-- Coalfish (<i>Pollachius virens</i>)
	0302.64	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
ex	0302.69	-- Other --- Saltwater fish: ---- Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripebellied bonitos (<i>Euthynnus (Katsuwonus) pelamis</i>) mentioned in subheading 0302.33: 21 ----- For the industrial manufacture of products falling within heading No. 1604 25 ----- Other 35 ----- Fish of the species <i>Boreogadus saida</i> 55 ----- Anchovies (<i>Engraulis spp.</i>) 98 ----- Other: Capelin
<u>03.06</u>		<u>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</u> - Frozen :

Heading No.	H.S. Code	Description of products
ex	0306.12 90	-- Lobsters (<i>Homarus spp.</i>) --- Other
ex	0306.19 30	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption. --- Norway lobsters (<i>Nephrops norvegicus</i>) - Not frozen :
ex	0306.22 99	-- Lobsters (<i>Homarus spp.</i>) --- Other: (than live) ---- Other (than whole)
ex	0306.29 30	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption. --- Norway lobsters (<i>Nephrops norvegicus</i>)

- B. The following products will not be covered by the provisions of the Agreement and Israel will maintain its present import regime.

Table 5

Heading No.	H.S. Code	Description of products
<u>03.01</u>		<u>Live fish.</u> - Other live fish :
	0301.91	-- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)
	0301.93	-- Carp
ex	0301.99 11 19	-- Other ---- Pacific salmon (<i>Oncorhynchus spp.</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) ---- Other

Heading No.	H.S. Code	Description of products
<u>03.02</u>		<u>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.</u>
		- Salmonidae, excluding livers and roes :
	0302.11	-- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :
ex	0302.29	-- Other: --- Megrin (<i>Lepidorhombus spp.</i>)
	10	- Other fish, excluding livers and roes :
	0302.65	-- Dogfish and other sharks
ex	0302.69	-- Other: --- Freshwater fish: ---- Carp ---- Other --- Saltwater fish: ---- Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>) ---- Other: Calamary
	11	
	19	
	51	
	98	
<u>03.02</u>		<u>Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.</u>
		- Other salmonidae, excluding livers and roes :
	0303.21	-- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmon gilae</i>) except <i>Salmo trutta</i> and <i>salmo gairdneri</i>
		- Other fish, excluding livers and roes :

Heading No.	H.S. Code	Description of products
ex	0303.79	-- Other --- Freshwater fish: ---- Carp ---- Other ---- Other: Calamary
<u>03.04</u>		<u>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</u>
ex	0304.10	- Fresh or chilled -- Fillets: --- Of freshwater fish: ---- Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>) except <i>salmo trutta</i> and <i>salmo gairdneri</i> ---- Of other freshwater fish -- Other fish meat (whether or not minced) --- Freshwater fish
ex	0304.20	- Frozen fillets: -- Of freshwater fish: ---- Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>) except <i>Salmo trutta</i> and <i>salmo gairdneri</i> ---- Of other freshwater fish
ex	0304.90	- Other -- Of freshwater fish
<u>03.06</u>		<u>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</u>
		- Frozen :
	0306.13	-- Shrimps and prawns
		- Not frozen :
	0306.23	-- Shrimps and prawns

Heading No.	H.S. Code	Description of products
<u>16.05</u>		<u>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</u>
	1605.20	- Shrimps and prawns
ex	1605.40	- Other crustaceans: -- Calamary

C. Israel shall, upon entry into force of the agreement, progressively abolish customs duties on import of fish products covered by the Agreement, from EFTA countries, in accordance with the following time-table:

- (a) On 1st January 1993 - each duty shall be reduced to 80% of the basic duty.
- (b) Four further successive reductions of 20% each year of the basic duty, until the phasing out on 1st January 1997.

NOTE:

1. Israel undertakes to ensure that the licensing system presently applied to trade in fish and other marine products, originating in the EFTA States, does not affect trade with these States.
2. This issue of licensing shall be discussed at the first Joint Committee meeting with the aim of abolishing the licensing system with regard to products which are not subject to quantitative restrictions.

PROTOCOL B

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

TITLE I

Definition of the concept of "originating products"

ARTICLE 1

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

- (a) products wholly obtained in that State within the meaning of Article 4;
- (b) products obtained in that State incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in that State within the meaning of Article 5, or that
 - (ii) such materials originate in any of the other States Parties to this Agreement, within the meaning of this Protocol.

ARTICLE 2

1. Notwithstanding the provisions of sub-paragraph (b) (ii) of Article 1, products originating in any State Party to this Agreement within the meaning of this Protocol, and exported from one State to another in the same state or having undergone in the exporting State no working or processing going beyond that referred to in paragraph 5 of Article 5, retain their origin.

2. For the purpose of implementing paragraph 1, where products originating in two or more of the States Parties to this Agreement are used and those products have undergone no working or processing in the exporting State going beyond that referred to in paragraph 5 of Article 5, the origin is determined by the product with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the products in that State.

ARTICLE 3

(This protocol 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, subject to Note 5a on used tyres contained in Annex I;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

ARTICLE 5

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

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

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

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

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

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

ARTICLE 6

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

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

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

ARTICLE 7

Goods originating in a State Party to this Agreement and constituting one 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, transshipment 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 in the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

TITLE II

Methods for administrative co-operation

ARTICLE 8

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

- (a) an EUR.1 movement certificate, hereinafter referred to as an "EUR.1 certificate" or an EUR.1 certificate, valid for a long term, and invoices referring to such certificate made out in accordance with Article 13. A specimen of the EUR.1 certificate is given in Annex III to this Protocol;
- (b) an invoice bearing the exporter's declaration as given in Annex IV to this Protocol, made out in accordance with Article 13;
- (c) an invoice bearing the exporter's declaration as given in Annex IV to this Protocol, made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 2,820 units of account.

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

- (a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 200 units of account;
- (b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 565 units of account.

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

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

3. Amounts in the national currency of the exporting State Party to the Agreement equivalent to the amounts expressed in units of account shall be fixed by the exporting State and communicated to the other 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 goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another State Party to the Agreement, the importing State shall recognize the amount notified by the State concerned.

4. The equivalent of a unit of account in the currencies of the States Parties to the Agreement shall be the amounts specified in Annex VI to this Protocol.

5. The amounts expressed in units of account should be reviewed whenever necessary but at least every second year.

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

7. Sets, within the meaning of General Rule 3 of the Harmonized System, shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-

originating articles does not exceed 15 per cent of the ex-works price of the set.

ARTICLE 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.

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

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

4. An EUR.1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the 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: "ISSUED RETROSPECTIVELY", "ANNETTU JÄLKIKÄTEEN", "DELIVRE A POSTERIORI", "NACHTRÄGLICH AUSGESTELLT", "UTGEFID EFTIR Å", "RILASCIATO A POSTERIORI", "UTSTEDT SENERE", "UTFÅRDAT I EFTERHAND", "٤٤٤٤٤٤٤٤"

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: "DUPLICATE", "KAKSOISKAPPALE", "DUPLICATA", "DUPLIKAT", "EFTIRRIT", "DUPLICATO", "дубликат"

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 paragraph 5 and 6 shall be inserted in the "Remarks" box on the EUR.1 certificate.

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

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

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

ARTICLE 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 in Annex III to this Protocol, which shall be completed in accordance with this Protocol.

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

3. Since the EUR.1 certificate constitutes the documentary evidence for the application of the 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. When an EUR.1 certificate is issued within the meaning of paragraph 5 of Article 9 after goods to which it relates

have actually been exported, the exporter must in the application referred to in paragraph 1:

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

5. Applications for EUR.1 certificates and the evidence of origin referred to in the second sub-paragraph of paragraph 3 of Article 9, 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 in Annex III to this Protocol. 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 be 210 x 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white-sized writing paper not containing mechanical pulp and weighing not less than 25 grammes per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The 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 5 of Article 5, where, at the request of the person declaring the goods at customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Harmonized System is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR.1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR.1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date 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 have been met shall be provided by submission to the customs authorities of the importing State of either:

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

ARTICLE 13

1. Notwithstanding paragraphs 1 to 7 of Article 9 and paragraphs 1, 4, and 5 of Article 10, a simplified procedure for the issue of the documentation relating to the evidence of origin shall be applicable under the terms of the provisions set out below.

2. The customs authorities in the exporting State may authorize an exporter, hereinafter referred to as "approved exporter", who makes frequent shipments for which EUR.1 certificates may be issued, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the goods, not to submit to the customs office in the exporting State at the time of export either the goods or the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in paragraphs 1 to 4 of Article 9.

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

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

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

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

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

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in Box 7, "Remarks", of the EUR.1 certificate: "Simplified procedure", "Yksinkertaistettu menettely", "Procédure simplifiée", "Vereinfachtes Verfahren", "Einföldud afgreidsla",

"Procedura simplificata", "Forenklet prosedyre", "Förenklad procedur", "ההליך הנוסע". The approved exporter shall if necessary indicate in Box 13, "Request for verification", the name and address of the customs authority competent to verify the EUR.1 certificate.

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

"LT certificate valid until ...",
 "LT-todistus voimassa ... saakka",
 "certificat LT valable jusqu'au ...",
 "LT-Certificat gültig bis ...",
 "LT-skírteini gildir til ...",
 "certificato LT valido fino a ...",
 "LT-sertifikat gyldig til ...",
 "LT-certifikat giltigt till ...",
 "_____ התעודה בתוקף עד"

(date indicated in numerals),

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

The approved exporter shall not be required to refer in Box 8 and Box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measures (litres, m³, etc.). Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding paragraphs 1 and 3 of Article 12, the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may request him to produce a copy of the LT certificate to all of those offices.

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

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

The statement on the invoice made by the exporter of the number of the LT certificate with the

indication of the country of origin shall constitute a declaration that the goods fulfil the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the States Parties to this Agreement.

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

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

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

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

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

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

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

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

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

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

- (a) the conditions under which the applications for EUR.1 certificates or for LT certificates are made or under which the declaration concerning the origin of the goods is made on the invoice;
- (b) the conditions under which these applications, as well as a copy of the invoices referring to an LT certificate and of the invoices bearing the exporter's declaration, are kept for at least two years. In the case of LT certificates or invoices referring to an LT certificate, this period shall begin from the date of expiry of validity of the LT certificate. These provisions shall also apply to the EUR.1 certificates or LT certificates and the invoices referring to an LT certificate, as well as to invoices bearing the exporter's declaration, having served as the basis for the issue of other evidence of origin, used under the conditions laid down in the second sub-paragraph of paragraph 3 of Article 9.

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

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

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

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

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

ARTICLE 14

The declaration referred to in paragraph 1 (c) of Article 8 shall be made out by the exporter in the form given in Annex IV to this Protocol in one of the official languages of the States Parties to this Agreement or in English. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for at least two years.

ARTICLE 15

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

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

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

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in paragraphs 2 and 3 of Article 13 and of the declarations referred to in paragraphs 1 (b) and 1 (c) of Article 8.

ARTICLE 16

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

- (a) an exporter has consigned these goods from an EFTA State or from Israel 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 Israel or in an EFTA State;
- (c) the goods have been consigned during the exhibition or immediately thereafter to Israel or to an EFTA State 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 17

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 and the exporters' declarations made on invoices.

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

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 Protocol.

ARTICLE 18

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

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

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

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

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the documents returned under paragraph 2 apply to the goods actually exported, and whether these goods can, in fact, 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 the interpretation of this Protocol they shall be submitted to the Sub-Committee on customs and origin matters referred to in Article 26. The decisions shall be taken by 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 at least two years.

TITLE III

Final provisions

ARTICLE 19

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

ARTICLE 20

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

ARTICLE 21

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

ARTICLE 22

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

ARTICLE 23

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

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

ARTICLE 24

1. Where, by virtue of this Agreement, imports into an EFTA State are to be treated differently from imports covered by the EFTA Convention, the treatment provided for by this Agreement shall be applied to all products which are accompanied by evidence of origin referred to in paragraph 1 of Article 8, issued or made out in Israel, or by any such evidence of origin issued in an EFTA State and bearing the expression "EFTA-Israel Trade".

2. An exporter in an EFTA State or his representative shall enter the expression "EFTA-Israel Trade" on the evidence of origin in trade between EFTA States in cases where products have obtained their originating status by virtue of this Agreement by use of materials originating in Israel.

3. Notwithstanding the provisions of paragraph 1, products originating in an EFTA State which are re-exported from Israel, shall benefit at import into an EFTA State from treatment equal to that which they would have received had they been sent directly from one EFTA State to another. The products must be in the same state or have undergone no working or processing in Israel going beyond that referred to in paragraph 5 of Article 5. This treatment will be granted only upon submission to the customs authorities of the importing EFTA State of an EUR.1 certificate, issued by the appropriate customs office in Israel, in which the expression "Application Article 24.3" has been inserted and authenticated by the stamp of the said office.

ARTICLES 25

(This Protocol does not contain an Article 25)

ARTICLE 26

A Sub-Committee on customs and origin matters shall be set up under the Joint Committee in accordance with paragraph 5 of Article 26 of the Agreement to assist it in carrying out its duties and to ensure a continuous information and consultation process between experts.

It shall be composed of experts from the States Parties to the Agreement responsible for questions related to origin rules.

ARTICLE 27

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

ANNEX I
EXPLANATORY NOTES

Note 1 - Article 1

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

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

Note 2 - Articles 1, 2 and 4

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

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

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

Note 3 - Articles 1 and 2

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

Note 4 - sub-paragraph (f) of Article 4

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

- (a) which are registered or recorded in a State Party to this Agreement;
- (b) which sail under the flag of a State Party to this Agreement;
- (c) which are at least 50 per cent owned by nationals of a State Party to this Agreement or by a company with its head office in such a State, of which the manager or managers, chairman of the board of directors or of the supervisory board,

and the majority of the members of such boards are nationals of a State Party to this Agreement and of which, in addition, in the case of partnerships or limited companies, at least half of the capital belongs to such a State or to public bodies or nationals of such a State;

- (d) of which the captain and officers are all nationals of a State Party to this Agreement;
- (e) of which at least 75 per cent of the crew are nationals of a State Party to this Agreement.

Note 5 - Articles 4 and 5

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the Nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

Accordingly, it follows that:

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

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

Note 5a - sub-paragraph (h) of Article 4

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

Note 6 - Paragraph 2 of Article 5

The Introductory Notes to Annex II shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the List in Annex II but are subject instead to the change of heading rule set out in paragraph 2 of Article 5.

Note 7 - 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 as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 8 - Paragraph 1 of Article 8

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

In the case of products sent by post which, within the meaning of paragraph 2 of Article 8, are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration.

Note 9 - Paragraph 1 of Article 17 and Article 22

Where an EUR.1 certificate has been issued under the conditions laid down in Article 9 (3) and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative co-operation, true copies of the evidence of origin issued or made out previously relating to those goods.

Note 10 - Article 23

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

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

ANNEX II

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

INTRODUCTORY NOTES

General

Note 1

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

Note 2

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

Note 3

- 3.1 In the case of any heading not in the List or any part of a heading that is not in the List, the "change of heading" rule set out in paragraph 2 of Article 5 applies. If a "change of heading" condition applies to any entry in the List, then it is contained in the rule in column 3.
- 3.2 The working or processing required by a rule in column 3 or column 4 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 or column 4 likewise apply only to the non-originating materials used.
- 3.3 Where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading including other materials of heading No..." means that only materials classified within the same heading as the product of a different description than that of the product as given in column 2 of the List may be used.
- 3.4 If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own List rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.
- For example:
An engine of heading No. 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No. 7224.
- If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No. ex 7224 in the List. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.
- 3.5 Even if the change of heading rule or the rule contained in the List are satisfied, a product does not have origin if the processing carried out, taken as a whole, is insufficient in the sense of paragraph 5 of Article 5.

Note 4

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

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

- *For example:*

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

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

- *For example:*

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

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

- *For example:*

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

- *For example:*

In the case of an article made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth - even if non-wovens cannot

normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn - that is the fibre stage.

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

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

Textiles

Note 5

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

Note 6

- 6.1 In the case of the products classified within those headings in the List where a reference is made to this Introductory Note, the conditions set out in column 3 of the List shall not be applied to any basic textile materials used in their manufacture which, taken together,

represent 10 % or less of the total weight of all the basic textile materials used (but see also paragraphs 3 and 4 of Note 6 below).

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

The following are the basic textile materials:

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

- For example:

A yarn of heading No. 5205 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the origin rules may be used up to a weight of 10 % of the yarn.

- For example:

A woollen fabric of heading No. 5112 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn or a combination thereof that does not satisfy the origin rules may be used up to a weight of 10 % of the fabric

- For example:

Tufted textile of heading No. 5802 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.

- For example:

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

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

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

Note 7

- 7.1 In the case of those textile products, which are marked in the List by a footnote referring to this Introductory Note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the List in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 7.2 Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of paragraph 3 of Note 4.
- 7.3 In accordance with paragraph 3 of Note 4, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

- **For example:**
If a rule in the List says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the

use of metal items, such as buttons, because they cannot be made from textile materials.

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
03.02 to 03.05	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
ex 04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained - any fruit juice (except those of pineapple, lime or grapefruit) of heading No. 20.09 used must already be originating, and - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex 13.02	Mucilages and thickeners derived from vegetable products, modified	Manufacture from non-modified mucilages and thickeners
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 17.02	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No. 17.02

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
18.06	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
	- Malt extract	Manufacture from cereals of Chapter 10
	- Other	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni - except for those containing more than 20% by weight of crustaceans, molluscs or other aquatic invertebrates, sausages and the like or meat and meat offal of any kind, including fats of any kind or origin; couscous, whether or not prepared	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No. 11.08
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:	
	- Not containing cocoa:	
	-- Cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared	Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of headings Nos. 20.01, 20.04 and 20.05 and uncooked, boiled or steamed sweet corn, frozen, of heading No. 07.10, may not be used
	-- Other	Manufacture in which:

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
	- Containing cocoa	<ul style="list-style-type: none"> - all the cereals and their derivatives (except maize of the species "Zea indurata" and durum wheat and their derivatives) used must be wholly obtained, and - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product <p>Manufacture from materials not classified within heading No. 18.06, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11 ¹
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
ex 21.04	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings Nos. 20.02 to 20.05

¹ However, until 30 November 1993, maize flour ("masa" flour), obtained by the "nixtamalization" method (alkaline cooking and steeping), may be used

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 22.02	Waters, including mineral waters and aerated waters, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09; containing sugar or milk or milkfats	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product, and - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any material derived from grapes used must be wholly obtained
ex 22.08	Liqueurs and other spirituous beverages containing added sucrose, invert sugar, eggs or egg yolks	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - all the grapes or any material derived from grapes used must be wholly obtained <p>OR</p> <ul style="list-style-type: none"> - if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume
ex 25.04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 25.15	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite	Calcination of dolomite not calcined
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 25.25	Mica powder	Grinding of mica or mica waste
ex 25.30	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distills at a temperature of up to 250° C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Manufacture from materials of any heading

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Manufacture from materials of any heading
ex 27.12	Refined petroleum jelly	Manufacture from unrefined petroleum jelly
ex 27.12	Paraffin wax	Manufacture from slack wax or scale wax
ex 27.12	Microcrystalline petroleum wax, slack wax, purified ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Manufacture from crude ozokerite
ex Ch.28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for headings ex 28.11, ex 28.53 and ex 28.40 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide
ex 28.33	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 28.40	Sodium perborate	Manufacture from disodium tetraborate pentahydrate

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 29	Organic chemicals, except for headings Nos. ex 29.05, 29.15, ex 29.32, 29.33 and 29.34, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 29.05. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.15 and 29.16 used may not exceed 20% of the ex-works price of the product
ex 29.32	Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 29.09 used may not exceed 20% of the ex-works price of the product
ex 29.32	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading, including other materials of heading No. 29.32
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32 and 29.33 used may not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
29.34	Other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32, 29.33 and 29.34 used may not exceed 20% of the ex-works price of the product
ex Ch. 30	Pharmaceutical products, except for headings Nos. 30.02, 30.03 and 30.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- Other:	
	-- Human blood	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
30.02 (cont'd)	-- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	-- Blood fractions other than antisera, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	-- Haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	-- Other	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
30.03 and 30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06)	Manufacture in which: - all the materials used are classified in a heading other than that of the product. However, materials of heading No. 30.03 or 30.04 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 31	Fertilisers except for heading No. ex 31.05 for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - Sodium nitrate - Calcium cyanamide - Potassium sulphate - Magnesium potassium sulphate	Manufacture in which: - all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for headings Nos. ex 32.01 and 32.05, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ¹	Manufacture from materials of any heading, except headings Nos. 32.03 and 32.04 provided the value of any material classified in heading No.32.05 does not exceed 20% of the ex-works price of the product
ex Ch. 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No. 33.01, for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ² in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product

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

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for heading No. 34.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
34.04	Artificial waxes and prepared waxes:	
	- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials not classified in heading No. 34.04 or in Chapter 29
	- Other	Manufacture from materials of any heading, except: <ul style="list-style-type: none"> - Hydrogenated oils having the character of waxes of heading No. 15.16 - Fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 15.19 - Materials of heading No. 34.04 However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 35	Albuminoidal substances; modified starches; glues; enzymes; except for headings Nos. 35.05 and ex 35.07 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
35.05	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No. 35.05
	- Other	Manufacture from materials of any heading, except those of heading No. 11.08
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Ch. 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 37	Photographic or cinematographic goods; except for headings Nos. 37.01, 37.02 and 37.04 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper-board or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
37.01 (cont'd)	- Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials from heading No. 37.02 may be used provided their value does not exceed 30% of the ex-works price of the product
	- Other	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials which are classified within heading No. 37.01 and 37.02 may be used provided their value taken together does not exceed 20% of the ex-works price of the product
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified in a heading other than heading No. 37.01 or 37.02
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified in a heading other than headings Nos. 37.01 to 37.04
ex Ch. 38	Miscellaneous chemical products; except for headings Nos. ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, 38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 38.01	Colloidal graphite in suspension in oil and semicolloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 38.01	Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No. 34.03 used does not exceed 20% of the ex-works price of the product
ex 38.03	Refined tall oil	Refining of crude tall oil
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 38.06	Ester gums	Manufacture from resin acids
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23	Miscellaneous chemical products: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No. 38.11	Manufacture in which the value of all the materials of heading No. 38.11 used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 (cont'd)	<ul style="list-style-type: none"> - The following of heading No. 38.23: <ul style="list-style-type: none"> -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water insoluble salts and their esters -- Sorbitol other than that of heading No. 29.05 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes -- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing - Other 	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 39.01 to 39.15	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No. ex 39.07 for which the rule is set out below:	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 39.01 to 39.15 (cont'd)	- Addition products - Other	homopolymerization Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹ Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
ex 39.07	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 39.16 to 39.21	Semi-manufactures and articles of plastics, except for headings Nos. ex 39.16, ex 39.17 and ex 39.20, for which the rules are set out below: - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square), other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product

¹ *In the case of the products composed of materials classified within both heading Nos. 39.01 to 39.06, on the one hand, and within heading Nos. 39.07 to 39.17, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product*

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 39.16 to 39.21 (cont'd)	- Other: — Addition products homopolymerization	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
	— Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
ex 39.16 and ex 39.17	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product
ex 39.20	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
39.22 to 39.26	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber

¹ In the case of the products composed of materials classified within both heading Nos. 39.01 to 39.06, on the one hand, and within heading Nos. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:	
	- Retreaded pneumatic, solid or cushion, of rubber tyres	Retreading of used tyres
	- Other	Manufacture from materials of any heading, except those of heading No. 40.11 or 40.12
ex 40.17	Articles of hard rubber	Manufacture from hard rubber
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
41.04 to 41.07	Leather, without hair or wool, other than leather of heading No. 41.08 or 41.09	Retanning of pre-tanned leather OR Manufacture in which all the materials used are classified in a heading other than that of the product
41.09	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings Nos. 41.04 to 41.07 provided its value does not exceed 50% of the ex-works price of the product
ex 43.02	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 43.02 (cont'd)	- Other	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No. 43.02
ex 44.03	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 44.08	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger- jointed	Splicing, planing, sanding or finger-jointing
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V- jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
ex 44.09	Beadings and mouldings	Beading or moulding
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 44.18	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified in a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
ex 44.18	Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 44.09
45.03	Articles of natural cork	Manufacture from cork of heading No. 45.01
ex 48.11	Paper and paperboard, ruled, lined or squared only	Manufacture from paper making materials of Chapter 47
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper making materials of Chapter 47
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.18	Toilet paper	Manufacture from paper making materials of Chapter 47

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.20	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper making materials of Chapter 47
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified in heading No. 49.09 or 49.11
49.10	Calendars of any kind, printed, including calendar blocks: - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture from materials not classified in heading No. 49.09 or 49.11

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
55.01 to 55.07	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Ch.50 to 55	Yarn, monofilament and thread	Manufacture from ¹ : - Raw silk, silk waste, carded or combed or otherwise processed for spinning, - Other natural fibres, not carded, combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
ex Ch.50 to 55	Woven fabrics: - Incorporating rubber thread	Manufacture from single yarn ¹

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 50 to 55 (cont'd)	- Other	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper <p>OR</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
ex Ch. 56	Wadding, felt and non-wovens; special yarns; twine cordage, ropes and cables and articles thereof except for headings Nos. 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Coir yarn, - Natural fibres, - Chemical materials or textile pulp, or - Paper making materials
56.02	Felt, whether or not impregnated, coated, covered or laminated:	

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
56.02 (cont'd)	- Needleloom felt	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - Polypropylene filament of heading No. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p>
	- Other	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres made from casein, or - Chemical materials or textile pulp
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:	
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	- Other	Manufacture from ¹ :

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
56.04 (cont'd)		<ul style="list-style-type: none"> - Natural fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ¹ : <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ¹ : <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
Ch.57	Carpets and other textile floor coverings:	
	- Of needleloom felt	Manufacture from ¹ :

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
Ch. 57 (cont'd)		<ul style="list-style-type: none"> - Natural fibres, or - Chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - Polypropylene filament of heading No. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p>
	- Of other felt	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
	- Other	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Coir yarn, - Synthetic or artificial filament yarn, - Natural fibres, or - Man-made staple fibres not carded or combed or otherwise processed for spinning
ex Ch.58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for headings Nos. 58.05 and 58.10; the rule for heading No. 58.10 is set out below:	
	- Combined with rubber thread	Manufacture from single yarn ¹

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 58 (cont'd)	- Other	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp <p>OR</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
58.10	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
59.01	Textile fabrics coated with gum or amylose substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
59.02 (cont'd)	- Containing not more than 90% by weight of textile materials	Manufacture from yarn
	- Other	Manufacture from chemical materials or textile pulp
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufacture from yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ¹
59.05	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn
	- Other	Manufacture from ¹ :

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
59.05 (cont'd)		<ul style="list-style-type: none"> - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp <p>OR</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
59.06	<p>Rubberised textile fabrics, other than those of heading No. 59.02:</p> <ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials - Other 	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>
59.07	<p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like</p>	<p>Manufacture from yarn</p>

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 59.08	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
59.09 to 59.11	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading No. 59.11	Manufacture from yarn or waste fabrics or rags of heading No. 63.10
	- Other	Manufacture from ¹ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 60	Knitted or crocheted fabrics	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 61	Articles of apparel and clothing accessories, knitted or crocheted:	
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ²

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

² See Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
Ch. 61 (cont'd)	- Other	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
ex Ch. 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for headings Nos. ex 62.02, ex 62.04, ex 62.06, ex 62.09, ex 62.10, 62.13, 62.14, ex 62.16 and ex 62.17 for which the rules are set out below	Manufacture from yarn ²
ex 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.17	Women's, girls' and babies' clothing and "other made up clothing accessories", embroidered	Manufacture from yarn ² OR Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²
ex 62.10, ex 62.16 and ex 62.17	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ² OR Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ²
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered	Manufacture, from unbleached single yarn ^{1,2} OR Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory

Note 6

² See Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
62.13 and 62.14 (cont'd)	- Other	Manufacture from unbleached single yarn ^{1,2}
ex 62.17	Interlinings for collars and cuffs, cut out	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of non-wovens - Other: -- Embroidered	Manufacture from ¹ : - Natural fibres, or - Chemical materials or textile pulp
	-- Other	Manufacture from ^{1,3} from unbleached single yarn ^{1,3} OR Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp

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

² See Introductory Note 7

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of non-wovens - Other	Manufacture from ¹ : - Natural fibres, or - Chemical materials or textile pulp Manufacture from unbleached single yarn ¹
63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
63.08	Sets consisting of woven fabric and yarn, whether or not with ac- cessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set
64.01 to 64.05	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres ²

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

2 *See Introductory Note 7*

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 68.12	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading
ex 68.14	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 70.01

¹ See Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 70.01
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product OR Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product
ex 70.19	Articles (other than yarn) of glass fibres	Manufacture from: - Uncoloured slivers, rovings, yarn or chopped strands, or - Glass wool
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
71.06, 71.08 and 71.10	Precious metals: - Unwrought	Manufacture from materials not classified in heading No. 71.06, 71.08 or 71.10 OR Electrolytic, thermal or chemical separation of precious metals of heading No. 71.06, 71.08 or 71.10 OR Alloying of precious metals of heading No. 71.06, 71.08 or 71.10 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
71.17	Imitation jewellery	Manufacture in which all the materials used are classified in a heading other than that of the product OR Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No. 72.01, 72.02, 72.03, 72.04 or 72.05

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
72.08 to 72.16	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 72.07
ex 72.18, 72.19 to 72.22	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No. 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 72.18
ex 72.24, 72.25 to 72.27	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No. 72.24
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading No. 72.06
73.02	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 72.06

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 72.06, 72.07, 72.18 or 72.24
ex 73.07	Tube or pipe fittings of stainless steel (ISO No. X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sand-blasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified in a heading other than that of the product. However, welded angles, shapes and sections of heading No. 73.01 may not be used
ex 73.15	Skid-chains	Manufacture in which the value of all the materials of heading No. 73.15 used does not exceed 50% of the ex-works price of the product
ex 73.22	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No. 73.22 used does not exceed 5% of the ex-works price of the product
ex Ch. 74	Copper and articles thereof except for headings Nos. 74.01 to 74.05; the rule for heading No. ex 74.03 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Ch. 75	Nickel and articles thereof, except for headings Nos. 75.01 to 75.03	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 76	Aluminium and articles thereof, except for headings Nos. 76.01, 76.02 and ex 76.16; the rules for headings Nos. 76.01 and ex 76.16 are set out below	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
ex 76.16	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, however, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 78	Lead and articles thereof except for headings Nos. 78.01 and 78.02; the rules for heading No. 78.01 are set out below	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
78.01	Unwrought lead:	
	- Refined lead	Manufacture from "bullion" or "work" lead
	- Other	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 78.02 may not be used
ex Ch. 79	Zinc and articles thereof, except for headings Nos. 79.01 and 79.02; the rule for heading No. 79.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
79.01	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 79.02 may not be used
ex Ch. 80	Tin and articles thereof, except for headings Nos. 80.01, 80.02 and 80.07; the rule for heading No. 80.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
80.01	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 80.02 may not be used
ex Ch. 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified in the same heading as the product used does not exceed 50% of the ex-works price of the product
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than headings Nos. 82.02 to 82.05. However, tools of headings Nos. 82.02 to 82.05 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth-boring tools	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
82.08	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No. 83.06 may be used provided their value does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		<i>(3)</i>	<i>or (4)</i>
ex Ch. 84	Nuclear reactors ¹ , boilers, machinery and mechanical appliances; parts thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 84.02, 84.03, ex 84.04, 84.06 to 84.09, 84.11, 84.12, ex 84.13, ex 84.14, 84.15, 84.18, ex 84.19, 84.20, 84.23, 84.25 to 84.30, ex 84.31, 84.39, 84.41, 84.44 to 84.47, ex 84.48, 84.52, 84.56 to 84.66, 84.69 to 84.72, 84.80, 84.82, 84.84 and 84.85	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

¹ For nuclear fuel elements of heading No. 84.01, the rule in column (3) does not apply until 31 December 1993. However, materials classified in heading No. 84.01 may be used provided their value does not exceed 5% of the ex-works price of the product.

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.03 and ex 84.04	Central heating boilers other than those of heading No. 84.02 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No. 84.03 or 84.04. However, materials which are classified in heading No. 84.03 or 84.04 may be used provided their value, taken together, does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
84.06	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
84.11	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.12	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex 84.13	Rotary positive displacement pumps	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 84.14	Industrial fans, blowers and the like	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
ex 84.19	Machines for the wood, paper pulp and paperboard industries	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.20	Calendring or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		(3)	or (4)
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.25 to 84.28	Lifting, handling, loading or unloading machinery	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
84.29	Self-propelled bulldozers, angledozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:			
	- Road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
	- Other	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 84.31	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.39 (cont'd)		- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.44 to 84.47	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		<i>(3)</i>	<i>or (4)</i>
ex 84.48	Auxiliary machinery for use with machines of headings Nos. 84.44 and 84.45	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
84.52 (cont'd)	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating		
	- Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
84.56 to 84.66	Machine-tools and machines and their parts and accessories of headings Nos. 84.56 to 84.66	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.69 to 84.72	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		<i>(3)</i>	<i>or (4)</i>
84.82	Ball or roller bearings	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
ex Ch. 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for those falling under the following headings or parts of headings for which the rules are set out below: 85.01, 85.02 ex 85.18, 85.19 to 85.29, 85.35 to 85.37, ex 85.41, 85.42, 85.44 to 85.48	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.01	Electric motors and generators (excluding generating sets)	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.03 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.02	Electric generating sets and rotary converters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.01 or 85.03, taken together, are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
ex 85.18 (cont'd)		<ul style="list-style-type: none"> - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 		
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device: - Electric gramophones	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
		(1)	(3)	or (4)
85.19 (cont'd)	- Other		Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device		Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.21	Video recording or reproducing apparatus whether or not incorporating a video tuner	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 85.21	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	- Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.23 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.28	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus:		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
85.28 (cont'd)	- Video recording or re- producing apparatus in- corporating a video tuner	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, - where the value of all the non- originating ma- terials used does not exceed the value of the originating ma- terials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
85.28 (cont'd)	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28 - Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.29 (cont'd)	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.35 and 85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.37	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 85.41	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to the value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.42	Electronic integrated circuits and microassemblies	<p>Manufacture:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- where, within the above limit, the materials classified in heading No. 85.41 or 85.42, taken together, are only used up to a value of 5% of the ex-works price of the product</p>	
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3) or (4)
85.46	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
86.01 to 86.07	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
ex Ch. 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 87.09 to 87.11, ex 87.12, 87.15 and 87.16	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified under the same heading as the product are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
		(3)	or	(4)
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity: — Not exceeding 50cc	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used		Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product
	— Exceeding 50cc	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		<i>(3)</i>	<i>or (4)</i>
87.11 (cont'd)	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 87.12	Bicycles without ball bearings	Manufacture from materials not classified in heading No. 87.14	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
87.15	Baby carriages and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		(3)	or (4)
88.01 and 88.02	Balloons and dirigibles; aircraft; spacecraft and spacecraft launch vehicles	Manufacture in which all the materials used are classified in a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
88.03	Parts of goods of heading No. 88.01 or 88.02	Manufacture in which the value of all the materials of heading No. 88.03 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
88.04	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto:		
	- Rotochutes	Manufacture from materials of any heading including other materials of heading No. 88.04	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials of heading No. 88.04 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No. 88.05 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Ch. 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified in a heading other than that of the product. However, hulls of heading No. 89.06 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Ch. 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 90.01, 90.02, 90.04, ex 90.05, ex 90.06, 90.07, 90.11, ex 90.14, 90.15 to 90.20 and 90.24 to 90.33	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.04	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
ex 90.05 (cont'd)		<ul style="list-style-type: none"> - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 		
ex 90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product,	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
ex 90.06 (cont'd)		<ul style="list-style-type: none"> - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	or

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		<i>(3)</i>	<i>or (4)</i>
90.11	Compound optical microscopes, including those for microphotography, microcinematography or microprojection	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 90.14	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.16	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
90.18 (cont'd)	- Dentists' chairs incorporat- ing dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No. 90.18	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
90.19	Mechano-therapy appliances; massage apparatus; psycho- logical aptitude-testing ap- paratus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respira- tion apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, and	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
90.19 (cont'd)		- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:			
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
	- Other	Manufacture:	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
		- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and		
		- where the value of all the non-originating materials used does not exceed the value of the originating materials used		
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of headings Nos. 90.14 or 90.15; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.32	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex Ch. 91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 91.05, 91.09 to 91.13	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
91.05	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
91.09	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 91.14 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
91.11	Watch cases and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.13	Watch straps, watch bands and watch bracelets, and parts thereof:		
	- Of base metal, whether or not plated, or clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
Ch. 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Ch. 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 94.01 and ex 94.03	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which the value of all the materials used are classified in a heading other than that of the product OR Manufacture from cotton cloth already made up in a form ready for use of heading No. 94.01 or 94.03, provided: <ul style="list-style-type: none"> - its value does not exceed 25% of the ex-works price of the product, and - all the other materials used are already originating and are classified in a heading other than heading No. 94.01 or 94.03
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
94.06	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (excluding table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swim-ming pools and paddling pools	Manufacture from materials not classified in the same heading as the product. However, roughly shaped blocks for making golf clubs heads may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 5% of the ex-works price of the product
ex 96.01 and ex 96.02	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 96.03	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of product
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
96.13 (cont'd)	- Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 30% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 5% of the ex-works price of the product
ex 96.14	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks

ANNEX III TO PROTOCOL B

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)		1. Certificate used in preferential trade between	
		and (insert appropriate countries, group of countries or territories)	
		4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)		7. Remarks	
1) If goods are not packed, indicate number of articles or state "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, c.u.m., etc.)	10. Invoices (Optional)
2) Complete only where the regulations of the exporting country or territory require.	11. CUSTOMS ENDORSEMENT		12. DECLARATION BY THE EXPORTER
	Declaration certified Export document (2) Form _____ No. _____ Customs office _____ Issuing country or territory _____ _____ Date _____ _____ (Signature)		I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: _____ _____ (Signature)

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.
2. 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 000.000		
	See notes overleaf before completing this form		
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between		
	and		
	(Insert appropriate countries, 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)

DECLARATION BY THE EXPORTER

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

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

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

SUBMIT the following supporting documents (1):

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

REQUEST the issue of the attached certificate for these goods.

(Place and date)

(Signature)

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

ANNEX IV TO PROTOCOL B

Declaration referred to in paragraph 1(b) and 1(c) of Article 8

I the undersigned exporter of the goods covered by this document declare that except where otherwise indicated¹ the goods meet the conditions required to obtain originating status in preferential trade with

.....²

and that the country of origin of the goods is

.....^{2,3}

.....
(Place and date)

.....
(Signature)

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

¹ *When an invoice also includes products not originating in Austria, Finland, Iceland, Israel, Norway, Sweden, or Switzerland the exporter must clearly indicate them.*

² *Austria, Finland, Iceland, Israel, Norway, Sweden, or Switzerland.*

³ *Reference can be made to a specific column of the invoice in which the country of origin of each product is entered.*

ANNEX **IV** TO PROTOCOL B

The declaration referred to in sub-paragraphs 1 (b) and (c) of Article 8 in Finnish, French, German, Hebrew, Icelandic, Italian, Norwegian and Swedish.

Finnish:

Allekirjoittanut tässä asiakirjassa mainittujen tavaroiden viejä ilmoittaa, että tavarat, ellei toisin ole merkitty, täyttävät alkuperäseman saavuttamiseksi vaadittavat ehdot kanssa käytävässä etuuskohteluun oikeutetussa kaupassa ja että tavaroiden alkuperämaa on

French:

Je soussigné, exportateur des marchandises couvertes par le présent document, déclare que sauf indication contraire ces marchandises répondent aux conditions fixées pour obtenir le caractère originaire dans les échanges préférentiels avec et sont originaires de

German:

Der Unterzeichnete, Ausfühler der Waren, auf die sich diese Handelsrechnung bezieht, erklärt, daß diese Waren, soweit nicht anders angegeben, die Voraussetzungen für die Erlangung der Ursprungseigenschaft im präferenzbegünstigten Warenverkehr mit erfüllen und daß das Ursprungsland der Waren ist.

Hebrew:

אני, החתום פטה, יצואנם של הטובין המכוסים ע"י מסכך זה כצהיר כי, אם לא צויין אחרת (1), הטובין מסלאים אחר התנאים הנדרשים לקבלת מעמד של מוצרי מקור וההקלות שנקבעו בהסכם הסחר עם:

(2) _____

וכי ארץ המקור של הטובין היא:

(2.3) _____

Icelandic:

Undirritaður, útflytjandi vara sem skjal þetta tekur til, lýsir því yfir að vörurnar, nema annars sé getið, uppfylla skilyrði til að hljóta upprunaréttindi í friðindaviðskiptum við og upprunaland varanna er

Italian:

Io sottoscritto, esportatore delle merci contemplate nel presente documento, dichiaro che, salvo indicazione contraria, le merci rispondono alle condizioni fissate per ottenere il carattere originario negli scambi preferenziali con e sono originarie di

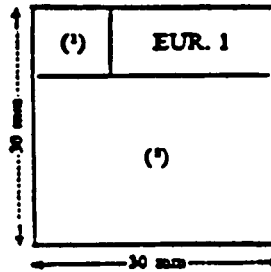
Norwegian:

Undertegnede eksportør av de i dette dokument omfattede varer erklærer at varene, med mindre annet er angitt, oppfyller betingelsene for å oppnå opprinnelsestatus i preferansesamhandelen med og har opprinnelse i

Swedish:

Undertecknad exportör av de varor som omfattas av detta dokument försäkrar att varorna, om inte annat markerats, uppfyller villkoren för att anses som ursprungsvaror i den förmånsberättigade handeln med och att varornas ursprungsland är

Special stamp referred to in sub-paragraph 4 (b) of Article 13¹



(1) Initials or coat of arms of the exporting Member State

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

ANNEX VI TO PROTOCOL B.¹

The amounts, referred to in paragraph 4 of Article 8 of Protocol B, equivalent to a unit of account in the currencies of the States Parties to this Agreement are the following:

Austrian Schilling	14.4794
Finnish Markka	4.88483
Icelandic Krona	74.8336
Norwegian Krone	7.98528
Swedish Krona	7.59059
Swiss Franc	1.70478
Israeli Shekel	2.7459

¹ The value limits referred to in Article 8, paragraphs 1(c) and 2(a) and (b), of Protocol B, expressed in the national currencies of the EFTA countries and Israel are therefore the following:

	<i>small packages</i> (200 u. a.)	<i>travellers' personal luggage</i> (565 u. a.)	<i>invoice declaration limit</i> (2,820 u. a.)
<i>Austrian Schilling</i>	3.000	9.000	41.000
<i>Finnish Markka</i>	1.000	2.800	13.800
<i>Icelandic Krona</i>	15.000	42.600	212.500
<i>Norwegian Krone</i>	1.600	4.520	22.560
<i>Swedish Krona</i>	1.600	4.300	21.000
<i>Swiss Franc</i>	350	1.000	5.000
<i>Israeli shekel</i>	600	1.600	8.000

PROTOCOL C

REFERRED TO IN PARAGRAPH 1 OF ARTICLE 5

Article 1

Iceland may retain, with due regard to the conditions set out in Article 14 of the Agreement, customs duties of a fiscal nature on the products specified in Table I.

When production is started in Iceland of a product of like kind to one of those listed in Table I, the duty to which the latter product is subject must be abolished.

Article 2

Liechtenstein and Switzerland may apply duties of a fiscal nature to products falling under the tariff headings specified in Table II while observing the conditions of Article 14 of the Agreement.

When production is started in Liechtenstein and Switzerland of a product of like kind to one of those listed in Table II, the duty to which the latter product is subject must be abolished.

TABLE I TO PROTOCOL C

ICELAND

NS code	Description of products	Duty - %
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water:	
2501.0001	- Common salt (rock salt, sea salt and table salt) in retail packings of 5 kg or less	5
2501.0009	- Other	1 t 0,01 ISK
2502	2502.000 Unroasted iron pyrites	10
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:	
2503.1000	- Crude or unrefined sulphur	10
2503.9000	- Other	10
2504	Natural graphite:	
2504.1000	- In powder or in flakes	20
2504.9000	- Other	20
2505	Natural sands of all kinds, whether or not, coloured, other than metal-bearing sands of Chapter 26	15
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
2506.1000	- Quartz	20
	- Quartzite:	
2506.2100	-- Crude or roughly trimmed	20
2506.2900	-- Other	20
2507	2507.0000 Kaolin and other kaolinic clays, whether or not calcined	15
2508	Other clays (not including expanded clays of heading No. 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite, chamotte or dinas earths:	
2508.1000	- Bentonite	15
2508.2000	- Decolourising earths and fuller's earth	15
2508.3000	- Fire-clay	15
2508.4000	- Other clays	15
2508.5000	- Andalusite, kyanite and sillimanite	15

	2508.6000	_ Mullite	15
	2508.7000	- Chamotte or dinas earths	15
2509	2509.0000	Chalk	20
2510		Natural calcium phosphates, natural aluminium Calcium phosphates and phosphatic chalk, excluding products for use as fertiliser subject to compliance with further definition and decision of the Ministry of Finance:	
	2510.1000	- Underground	20
	2510.2000	- Ground	20
2511		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 2816:	
	2511.1000	- Natural barium sulphate (barytes)	20
	2511.2000	- Natural barium carbonate (witherite)	20
2512		Siliceous fossil meals (for example, kieselguhr, tripalite and deetomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less:	
	2512.0009	- Other, excluding kieselguhr for breweries	20
2513		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:	
		- Emery, natural corundum, natural garnet and other natural abrasives:	
	2513.2100	-- Crude or in irregular pieces	20
		-- Other	20
2514	2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20
2515		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
		- Marble and travertine:	
	2515.1100	-- Crude or roughly trimmed	20
	2515.1200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20
	2515.2000	- Ecaussine and other calcareous monumental or building stone; alabaster	20
2518		Dolomite whether or not calcine; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including terred dolomite):	

2518.1000	- Dolomite not calcined	20
2518.2000	- Calcined dolomite	20
2518.3000	- Agglomerated dolomite (including tarred dolomite)	20
2519	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 pure:	
2519.1000	- Natural magnesium carbonate (magnesite)	20
2519.9000	- Other	20
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:	
	- Gypsum; anhydrite:	
2520.1001	-- Gypsum, unworked, whether or not ground	10
2520.1009	-- Other	20
	- Plasters:	
2520.2001	-- Plasters specially prepared for use in dentistry	50
2520.2009	-- Other	20
2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement:	
2521.0009	- Other	20
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 2825:	
2522.1000	- Quicklime	20
2522.3000	- Hydraulic lime	20
2524	2524.0000 Asbestos	20
2525	Mica, including splittings; mica waste:	
2525.1000	- Crude mica and mica rifted into sheets or splittings	20
2525.2000	- Mica powder	20
2525.3000	- Mica waste	20
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:	
2526.1000	- Not crushed, not powdered	20
2526.2000	- Crushed or powdered	20
2527	2527.000 Natural cryolite; natural chiolite	20
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates	

		separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight:	
2528.1000		- Natural sodium borated	20
2528.9000		- Other	20
2529		Felspar; leucite; nepheline and nepheline syenite; fluorspar:	
2529.1000		- Felspar	20
		- fluorspar:	
2529.2100		-- Containing by weight 97 % or less of calcium fluoride	20
2529.2200		-- Containing by weight more than 97 % of calcium fluoride	20
2529.3000		- Leucite; nepheline and nepheline syenite	20
2530		Mineral substance not elsewhere specified or included:	
		- Vermiculite, pearlite and chlorites, unexpanded:	
2530.1001		-- Natural pearlite, unworked or ground and sieved (assorted)	20
2530.1009		-- Other	20
2530.2000		- Kieserite, epsomite (natural magnesium sulphates)	20
2530.3000		- Earth colours	20
2530.4000		- Natural micaceous iron oxides	20
2530.9000		- Other	20
2601		Iron ores and concentrates, including roasted iron pyrites:	
		- Iron ores and concentrates, other than roasted iron pyrites:	
2601.1100		-- Non-agglomerated	10
2601.1200		-- Agglomerated	10
2601.2000		-- Roasted iron pyrites	10
2602	2602.0000	Manganese ores and concentrates, including manganese iron ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	10
2603	2603.0000	Copper ores and concentrates	10
2604	2604.0000	Nickel ores and concentrates	10
2605	2605.0000	Cobalt ores and concentrates	10
2606	2606.0000	Aluminium ores and concentrates	10
2607	2607.0000	Lead ores and concentrates	10
2608	2608.0000	Zinc ores and concentrates	10
2609	2609.0000	Tin ores and concentrates	10

2610	2610.0000	Chromium ores and concentrates	10
2611	2611.0000	Tungsten ores and concentrates	10
2612		Uranium or thorium ores and concentrates:	
	2612.1000	- Uranium ores and concentrates	10
	2612.2000	- Thorium ores and concentrates	10
2613		Molybdenum ores and concentrates:	
	2613.1000	- Roasted	10
	2613.9000	- Other	10
2614	2614.0000	Titanium ores and concentrates	10
2615		Niobium, tantalum, vanadium or zirconium ores and concentrates:	
	2615.1000	- Zirconium ores and concentrates	10
	2615.9000	- Other	10
2616		Precious metal ores and concentrates:	
	2616.1000	- Silver ores and concentrates	10
	2626.9000	- Other	10
2617		Other ores and concentrates:	
	2617.1000	- Antimony ores and concentrates	10
	2617.9000	- Other	10
218	2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel	10
2619	2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	10
2620		Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds:	
		- Containing mainly zinc:	
	2620.1100	-- Hard zinc spelter	10
	2620.1900	-- Other	10
	2620.2000	- Containing mainly lead	10
	2620.3000	- Containing mainly copper	10
	2620.4000	- Containing mainly aluminium	10
	2620.5000	- Containing mainly vanadium	10
	2620.9000	- Other	10
2621	2621.0000	Other slag and ash, including seaweed ash (kelp), excluding for use as fertiliser	10
2701		Coal; briquettes, ovoids and similar solid fuels manufactured from coal:	
		- Coal, whether or not pulverised, but not agglomerated:	
	2701.1100	-- Anthracite	1 t 0,02 15x
	2701.1200	-- Bituminous coal	0

	2701.1900	-- Other coal	1 t 0,02 ISK
	2701.2000	- Briquettes, ovoids and similar solid fuels manufactured from coal	1 t 0,02 ISK
2702		Lignite, whether or not agglomerated, excluding jet:	
	2702.1000	- Lignite, whether or not pulverised, but not agglomerated	1 t 0,02 ISK
	2702.2000	- Agglomerated lignite	1 t 0,02 ISK
2703	2703.0000	Peat (including peat litter), whether or not agglomerated	1 t 0,02 ISK
2704	2704.0000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	1 t 0,03 ISK
2706		Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars:	
	2706.0000	- Wet tar and the like for the manufacture of nets, subject to compliance with definition and decision of the Ministry of Finance	2
	2706.0000	- Other	20
2707		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:	
	2707.1000	- Benzole	15
	2707.2000	- Toluole	15
	2707.3000	- Xylol	15
	2707.4000	- Naphtalene	15
	2707.5000	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 C by the ASTM D 86 method	15
	2707.6000	- Phenols	15
		- Other:	
	2707.9100	-- Creosote oils	15
	2707.9900	-- Other	15
2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars:	
	2708.1000	- Pitch	20
	2708.2000	- Pitch coke	20
2710		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not else- where specified or included, containing by weight 70 % or more of petroleum oils or oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
		- Motor spirit, including aviation spirit:	
	2710.0011	-- Aviation spirit	15

2710.0019	-- Other	50	
2710.0020	- Spirit type jet fuel	15	
	- Other light oils and preparations:		
2710.0031	-- White spirit	15	
2710.0039	-- Other	15	
	-- Kerosene, including kerosene type jet fuel:		
2710.0041	-- Kerosene refined as fuel for lamps	15	
2710.0042	-- Jet fuel	15	
2710.0049	-- Other	15	
2710.0050	- Other medium oils and preparations	10	
2710.0060	- Gas oils		1 t 0,035 ISK
2710.0070	- Fuel oils		1 t 0,035 ISK
	-- Lubricating oils, other heavy oils and preparations:		
2710.0081	-- Lubricating oils and greases	2	
2710.0082	-- Anti-rust preparations and the like	20	
	-- Other:		
2710.0089	--- Impregnating materials for fishing gear	2	
2710.0089	--- Other	10	
2711	Petroleum gases and other gaseous hydrocarbons:		
	- Liquefied:		
2711.1100	-- Natural gas	20	
	-- Propane:		
2711.1201	--- In containers of 1 kg or more	2	
2711.1209	--- Other	20	
	-- Butanes:		
2711.1301	--- In containers of 1 kg or more	2	
2711.1309	--- Other	20	
2711.1400	-- Ethylene, propylene, butylene and butadiene	20	
2711.1900	-- Other	20	
	- In gaseous state:		
2711.2100	-- Natural gas	20	
2711.2900	-- Other	20	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ookerite, lignite wax, peat wax, other mineral waxes, and similar pro- duct obtained by synthesis or by other processes, whether or not coloured:		
2712.1000	- Petroleum jelly	20	
2712.2000	- Paraffin wax containing by weight less than 0,75 % of oil	15	
2712.9000	- Other	15	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:		
	- Petroleum coke:		
2712.1100	-- Not calcined	20	
2713.1200	-- Calcined	20	
2713.2000	- Petroleum bitumen	20	
2712.9000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	20	

2714		Bitumen and asphalt, natural; bituminous or oils shale and tar sands; asphaltites and asphaltic rocks:	
	2714.1000	- Bituminous or oil shale and tar sands	35
	2714.9000	- Other	35
2715	2715.0000	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)	35
2716	2716.0000	Electrical energy	2
2801		Fluorine, chlorine, bromine and iodine.	
	2801.1000	- Chlorine	18
	2801.2000	- Iodine	18
	2801.3000	- Fluorine; bromine	18
2802	2802.0000	Sulphur, sublimed or precipitated; colloidal sulphur	18
2803	2803.0000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	18
2804		Hydrogen, rare gases and other non-metals:	
		- Rare gases:	
	2804.2100	-- Argon	7
	2804.2900	-- Other	18
	2804.500	- Boron; tellurium	18
		- Silicon:	
	2804.6100	-- Containing by weight not less than 99.99 % of silicon	18
	2804.6900	-- Other	18
	2804.7000	- Phosphorus	18
	2804.8000	- Arsenic	18
	2804.9000	- Selenium	18
2805		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:	
		- Alkali metals:	
	2805.1100	-- Sodium	18
	2805.1900	-- Other	18
		- Alkaline-earth metals:	
	2805.2100	-- Calcium	18
	2805.2200	-- Strontium and barium	18
	2805.3000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	18
	2805.4000	- Mercury	18
2806		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:	
	2806.1000	- Hydrogen chloride (hydrochloric acid)	18
	2806.2000	- Chlorosulphuric acid	18

2807	2807.0000	Sulphuric acid; oleum	10
2809		Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids;	
	2809.1000	- Diphosphorus pentoxide	18
	2809.2000	- Phosphoric acid and polyphosphoric acids	18
2810	2810.0000	Oxides of boron; boric acids	18
2811		Other inorganic acids and other inorganic oxygen compounds of non-metals:	
		- Other inorganic acids:	
	2811.1100	-- Hydrogen fluoride (hydrofluoric acid)	18
	2811.1900	-- Other	18
		- Other inorganic oxygen compounds of non-metals:	
	2811.2200	-- Silicon dioxide	18
	2811.2300	-- Sulphur dioxide	18
	2811.2900	-- Other	18
2812		Halides and halide oxides of non-metals:	
	2812.1000	- Chlorides and chloride oxides	18
	2812.9000	- Other	18
2813		Sulphides of non-metals; commercial phosphorus trisulphide:	
	2813.1000	- Carbon disulphide	18
	2813.9000	- Other	18
2815		- Sodium hydroxide (caustic soda):	
	2815.1100	-- Solid	10
	2815.1200	-- In aqueous solution (soda lye or liquid sod) 10	
	2815.2000	- Potassium hydroxide (caustic potash)	10
	2815.3000	- Peroxides of sodium or potassium	18
2816		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:	
	2816.1000	- Hydroxide and peroxide of magnesium	18
	2816.2000	- Oxide, hydroxide and peroxide of strontium 18	
	2816.3000	- Oxide, hydroxide and peroxide of barium	18
2817	2817.0000	- Zinc oxide; zinc peroxide	18
2818		Aluminium oxide (including artificial corundum); aluminium hydroxide:	
	2818.1000	- Artificial corundum	18
	2818.2000	- Other aluminium oxide	18
	2818.3000	- Aluminium hydroxide	18
2819		Chromium oxides and hydroxides:	
	2819.1000	- Chromium trioxide	18
	2819.9000	- Other	18
2820		Manganese oxides:	
	2820.1000	- Manganese dioxide	18
	2820.9000	- Other	18

2821	Iron oxides and hydroxides; earth colours contain- ing 70 % or more by weight of combined iron evaluated as Fe2O3:	
2821.1000	- Iron oxides and hydroxides	18
2821.2000	- Earth colours	18
2822	2822.0000 Cobalt oxides and hydroxides; commercial cobalt oxides	18
2823	2823.0000 Titanium oxides	15
2824	Lead oxides; red lead and orange lead:	
2824.1000	- Lead monoxide (litharge, massicot) 18	
2824.2000	- Red lead and orange lead	18
2824.9000	- Other	18
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:	
2825.1000	- Hydrazine and hydroxylamine and their inorganic salts	18
2825.2000	- Lithium oxide and hydroxide	18
2825.3000	- Vanadium oxides and hydroxides	18
2825.4000	- Nickel oxides and hydroxides	18
2825.5000	- Copper oxides and hydroxides	18
2825.6000	- Germanium oxides and zirconium dioxide	18
2825.7000	- Molybdenum oxides and hydroxides	18
2825.8000	- Antimony oxides	18
2825.9000	- Other	18
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:	
	Fluorides:	
2826.1100	-- Of ammonium or of sodium	18
2826.1200	-- Of aluminium	18
2826.2000	- Fluorosilicates of sodium or of potassium	18
2826.3000	- Sodium hexafluoroaluminate (synthetic cryolite)	18
2826.9000	- Other	18
2827	Chlorides, chloride oxides and chloride hydroxides; iodides and iodide oxides:	
2827.1000	- Ammonium chloride	14
2827.2000	- Calcium chloride	10
	Other chlorides:	
2827.3100	-- Of magnesium	14
2827.3200	-- Of aluminium	14
2827.3300	-- Of iron	14
2827.3400	-- Of cobalt	14
2827.3500	-- Of nickel	14
2827.3600	-- Of zinc	14
2827.3700	-- Of tin	14
2827.3800	-- Of barium	14
2827.3900	-- Other	14
	- Chloride oxides and chloride hydroxides:	

2827.4100	-- Of copper	14
2827.4900	-- Other	14
	- Bromides and bromide oxides:	
2827.5100	-- Bromides of sodium or of potassium	18
2827.5900	-- Other	18
2827.6000	-- Iodides and iodide oxides	18
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:	
2828.1000	- Commercial calcium hypochlorite and other calcium hypochlorites	18
2828.9000	- Other	18
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:	
	- Chlorates:	
2829.1100	-- Of sodium	18
2829.1900	-- Other	18
2829.9000	- Other	18
2830	Sulphides; polysulphides:	
2830.1000	- Sodium sulphides	18
2830.2000	- Zinc sulphide	18
2830.3000	- Cadmium sulphide	18
2830.9000	- Other	18
2831	Dithionites and sulphonylates:	
2831.1000	- Of sodium	18
2831.9000	- Other	18
2832	Sulphites; thiosulphates:	
2832.1000	- Sodium sulphites	18
2832.2000	- Other sulphites	18
2831.3000	- Thiosulphates	18
2833	Sulphates; slums; peroxyulphates (persulphates):	
	- Sodium sulphates:	
2833.1100	-- Disodium sulphate	18
2833.1900	-- Other	18
2833.2100	-- Of magnesium	18
2833.2200	-- Of aluminium	18
2833.2300	-- Of chromium	18
2833.2400	-- Of nickel	18
2833.2500	-- Of copper	18
2833.2600	-- Of zinc	18
2833.2700	-- Of barium	18
2833.2900	-- Other	18
2833.3000	-- Alums	18
2833.4000	-- Peroxyulphates (persulphate)	18
2834	Nitrites; nitrates:	
2834.1000	- Nitrites	18
	- Nitrates:	
2834.2100	-- Potassium	18
2834.2200	-- Of bismuth	18

2834.2900	-- Other, excluding products for use as fertiliser	18
2835	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates:	
2835.1000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	18
	- Phosphates:	
2835.2100	-- Of triammonium	18
2835.2200	-- Of mono- or disodium	18
2835.2300	-- Of trisodium	18
2835.2400	-- Of potassium	18
2835.2500	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	18
2835.2600	-- Other phosphates of calcium	18
2835.2900	-- Other	18
	- Polyphosphates:	
2835.3100	-- Sodium triphosphate (sodium tripolyphosphate)	18
2835.3900	-- Other	18
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate:	
2836.1000	- Commercial ammonium carbonate and other ammonium carbonates	18
2836.2000	- Disodium carbonate	10
2836.3000	- Sodium hydrogencarbonate (sodium bicarbonate) 18	
2836.4000	- Potassium carbonates	18
2836.5000	- Calcium carbonate	18
2836.6000	- Barium carbonate	18
2836.7000	- Lead carbonate	18
	- Other:	
2836.9100	-- Lithium carbonates	18
2836.9200	-- Strontium carbonate	18
2836.9300	-- Bismuth carbonate	18
2836.9900	-- Other	18
2837	Cyanides, cyanide oxides and complex cyanides:	
	- Cyanides and cyanide oxides.	
2837.1100	-- Of sodium	18
2837.1900	-- Other	18
2837.2000	- Complex cyanides	18
2838	2838.0000 Fulminates, cyanates and thiocyanates	18
2839	Silicates; commercial alkali metal silicates:	
	- Of sodium:	
2839.1100	-- Sodium metasilicates	18
2839.1900	-- Other	18
2839.2000	- Of potassium	18
	- Other:	
2839.9000	-- Lithium-, rubidium, caesium- and francium silicates	50
2839.9000	-- Other	18
2840	Borates; peroxoborates (perborates):	

	- Disodium tetraborate (refined borax):	
2840.1100	-- Anhydrous	18
2840.1900	-- Other	18
2840.2000	-- Other borates	18
2840.3000	-- Perxoborates (perborates)	18
2841	Salts of oxometallic or peroxometallic acids:	
2841.1000	- Aluminates	18
2841.2000	- Chromates of zinc or of lead	18
2841.3000	- Sodium dichromate	18
2841.4000	- Potassium dichromate	18
2841.5000	- Other chromates and dichromates; peroxochromates	18
2841.6000	- Manganites, manganates and permanganates	18
2841.7000	- Molybdates	18
2841.8000	- Tungstates (wolframates)	18
2841.9000	- Other	18
2842	Other salts of inorganic acids or peroxacids, excluding azides:	
2842.1000	- Double or complex efficates	18
2842.9000	- Other	18
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:	
2843.1000	- Colloidal precious metals	18
	- Silver compounds:	
2843.2100	-- Silver nitrate	18
2843.2900	-- Other	18
2843.3000	- Gold compounds	18
2843.9000	- Other compounds; amalgams	18
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues contain- ing these products:	
2844.1000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	18
2844.2000	- Uranium enriched in U235 and its compounds; alloys, dispersions (including cermets), ceramic products and mixture containing uranium enriched in U235, plutonium or compounds of these products	18
	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products:	
2844.3000	-- Waste or scrap of uranium depleted in U 235 or of thorium; such metals unwrought or wrought and	

		articles thereof	11
2844.3000	-- Other		18
2844.4000	- Radioactive elements and isotopes and compounds other than those subheading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues		18
2844.5000	- Spent (irradiated) fuel elements (certridges) of nuclear reactors		18
2845	Isotopes other than those of heading No. 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:		
2845.1000	- Heavy water (deuterium oxide)		18
2845.9000	- Other		18
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals		18
2846.1000	- Cerium compounds		18
2847	2847.0000 Hydrogen peroxide, whether or not solidified with urea		18
2848	Phosphides, whether or not chemically defined, excluding ferrophosphorus:		
2848.1000	- Of copper (phosphor copper), containing more than 15 % by weight of phosphorus		18
2849	Carbides, whether or not chemically defined:		
2849.1000	- Of calcium		18
2849.2000	- Of silicon		18
2849.9000	- Other		18
2850	2850.0000 Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined		18
2851	2851.0000 Other inorganic compounds (including distilled or 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		18
2901	Acyclic hydrocarbons:		
2901.1000	- Saturated		18
	- Unsaturated:		
2901.2100	-- Ethylene		18
2901.2200	-- Propene (propylene)		18
2901.2300	-- Butene (butylene) and isomers thereof		18
2901.2400	-- Buts- 1,3--diene and isoprene		18
	-- Other:		
2901.2901	--- Acetylene		18

2901.2909	--- Other	18
2902	Cyclic hydrocarbons:	
2902.1100	-- Cyclohexane	18
2902.1900	-- Other	18
2902.2000	- Benzene	18
2902.3000	- Toluene	18
	- Xylenes:	
2902.4100	-- O-Xylene	18
2902.4200	-- M-Xylene	18
2902.4300	-- P-Xylene	18
2902.4400	-- Mixed xylene isomers	18
2902.5000	- Styrene	18
2902.6000	- Ethylbenzene	18
2902.7000	- Cumene	18
2902.9000	- Other	18
2903	Halogenated derivatives of hydrocarbons:	
	- Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903.1100	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	18
2903.1200	-- Dichloromethane (methylene chloride)	18
2903.1300	-- Chloroform (trichloromethane)	18
2903.1400	-- Carbon tetrachloride	18
2903.1500	-- 1,2-Dichloroethane (ethylene dichloride)	18
2903.1600	-- 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	18
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.2100	-- Vinyl chloride (chloroethylene)	18
2903.2200	-- Trichloroethylene	18
2903.2300	-- Tetrachloroethylene (perchloroethylene)	18
2903.3000	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	18
2903.4000	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	18
	- Halogenated derivatives of cyclic, cycloaliphatic or cycloterpenic hydrocarbons:	
2903.5100	-- 1,2, 3,4, 5,6-Hexachlorocyclohexane	18
2903.5900	-- Other	18
	- Halogenated derivatives of aromatic hydrocarbons:	
2903.6100	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	18
2903.6200	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2 bis (p-chlorophenyl)ethane)	18
2903.6900	-- Other	18
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:	
2904.1000	- Derivatives containing only sulpho groups, their salts and ethyl esters	18
2904.2000	- Derivatives containing only nitro or only	

	nitroso groups	18
2904.9000	- Other	18
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Saturated monohydric alcohols:	
2905.1100	-- Methanol (methyl alcohol)	18
2905.1200	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	18
2905.1300	-- Butan-1-ol (n-butyl alcohol)	18
2905.1400	-- Other butanols	18
2905.1500	-- Pentanol (amyl alcohol) and isomers thereof	18
2905.1600	-- Octanol (octyl alcohol) and isomers thereof	18
2905.1700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	18
2905.1900	-- Other	18
	- Unsaturated monohydric alcohols:	
2905.2100	-- Allyl alcohol	18
2905.2200	-- Acyclic terpene alcohols	18
2905.2900	-- Other	18
	- Diols:	
2905.3100	-- Ethylene glycol (ethanediol)	35
2905.3200	-- Propylene glycol (propane-1,1-diol)	18
2905.3900	-- Other	18
	- Other polyhydric alcohols:	
2905.4100	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3 diol (trimethylolpropane)	18
2905.4200	-- Pentaerythritol	18
2905.4300	-- Mannitol	18
2905.4400	-- D-glucitol (sorbitol)	18
2905.4900	-- Other	18
2905.5000	-- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	18
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Cyclanic, cyclenic or cycloterpenic:	
2906.1100	-- Menthol	18
2906.1200	-- Cyclohexanol, methylcyclohexanol and dimethylcyclohexanols	18
2906.1300	-- Sterols and inositols	18
2906.1400	-- Terpineols	18
2906.1900	-- Other	18
	- Aromatic:	
2906.2100	-- Benzyl alcohol	18
2906.2900	-- Other	18
2907	Phenols; phenol-alcohols:	
	- Monophenols:	
2907.1100	-- Phenol (hydroxybenzene) and its salts	18
2907.1200	-- Creosols and their salts	18
2907.1300	-- Octylphenol, nonylphenol and their isomers; salts thereof	18
2907.1400	-- Xylenols and their salts	18

2907.1500	-- Naphtols and their salts	18
2907.1900	-- Other	18
	- Polyphenols:	
2907.2100	-- Resorcinol and its salts	18
2907.2200	-- Hydroquinone (quinol) and its salts	18
2907.2300	-- 4,4 -Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	18
2907.2900	-- Other	18
2907.3000	- Phenol -alcohols	18
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:	
2908.1000	- Derivatives containing only halogen substituents and their salts	18
2908.2000	- Derivatives containing only sulpho groups, their salts and esters	18
2908.9000	- Other	18
2909	Ethers, ether-alcohols, ether-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.1100	-- Diethyl ether	18
2909.1900	-- Other	18
2909.2000	-- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2909.3000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.4100	-- 2,2' Oxydiethanol (diethylen glycol, digol	18
2909.4200	-- Monomethyl ethers of ethylene glycol or of diethylen glycol	18
2909.4300	-- Monobutyl ethers of ethylene glycol or of diethylen glycol	18
2909.4400	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	18
2909.4900	-- Other	18
2909.5000	- Ether phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2909.6000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2910	Epoxides, epoxyalcohols, epokxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	

	2910.1000	- Oxirane (ethylene oxide)	14
	2910.2000	- Methyloxirane (propylene oxide)	14
	2910.3000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	14
	2910.9000	- Other	14
2911	2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2912		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:	
		- Acyclic aldehydes without other oxygen function:	
	2912.1100	-- Methanal (formaldehyde)	10
	2912.1200	-- Ethanal (acetaldehyde)	18
	2912.1300	-- Butanal (butyraldehyde, normal isomer)	18
	2912.1900	-- Other	18
		- Cyclic aldehydes without other oxygen function:	
	2912.2100	-- Benzaldehyde	18
	2912.2900	-- Other	18
	2912.3000	- Aldehyde-alcohols	18
		- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
	2912.4100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	18
	2912.4200	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	18
	2912.4900	-- Other	18
	2912.5000	- Cyclic polymers of aldehydes	18
	2912.6000	- Paraformaldehyde	18
2913	2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 2912	18
2914		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		- Acyclic ketenes without other oxygen function:	
	2914.1100	-- Acetone	18
	2914.1200	-- Butanone (methyl ethyl ketone)	18
	2914.1300	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	18
	2914.1900	-- Other	18
		- Cyclanic, cyclenic or cycloterpene ketones without other oxygen function:	
	2914.2100	-- Camphor	18
	2914.2200	-- Cyclohexanone and methylcyclohexanones	18
	2914.2300	-- Ionones and methylionones	18
	2914.2900	-- Other	18
	2914.3000	- Aromatic ketones without other oxygen function	18
		- Ketone-alcohols and ketene-aldehydes:	
	2914.4100	-- 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	18
	2914.4900	-- Other	18
	2914.5000	- Ketone-phenols and ketones with other oxygen function	18
		- Quinones:	
	2914.6100	-- Anthraquinone	18

2914.6900	-- Other	18
2914.7000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	18
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Formic acid, its salts and esters:	
2915.1200	-- Salts of formic acid	18
2915.1300	-- Esters of formic acid	18
	- Acetic acid and its salts; acetic anhydride:	
2915.2100	- Acetic acid	18
2915.2200	-- Sodium acetate	18
2915.2300	-- Cobalt acetates	18
2915.2400	-- Acetic anhydride	18
2915.2900	-- Other	18
	- Esters of acetic acid:	
2915.3100	-- Ethyl acetate	18
2915.3200	-- Vinyl acetate	18
2915.3300	-- N-Butyl acetate	18
2915.3400	-- Isobutyl acetate	18
2915.3500	-- 2-Ethoxyethyl acetate	18
2915.3900	-- Other	18
2915.4000	- Mono-, di- or trichloroacetic acids, their salts and esters	18
2915.5000	- Propionic acid, its salts and esters	18
2915.6000	- Butyric acids, valeric acids, their salts and esters	18
2915.7000	- Palmitic acid, stearic acid, their salts and esters	18
2915.9000	- Other	18
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.1100	-- Acrylic acid and its salts	18
2916.1200	-- Esters of acrylic acid	18
2916.1300	-- Methacrylic acid and its salts	18
2916.1400	-- Esters of methacrylic acid	18
2916.1500	-- Oleic, linoleic or linolenic acids, their salts and esters	18
2916.1900	-- Other	18
2916.2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.3100	-- Benzoic acid, its salts and esters	18

2916.3300	-- Phenylacetic acid, its salts and esters	18
2916.3900	-- Other	18
2917	Polycarboxylic acids, their anhydrides halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Alcylic polycarboxylic acids, their anhydrides,	
	halides, peroxides, peroxyacids and their derivatives:	
2917.1100	-- Oxalic acid, its salts and esters	18
2917.1200	-- Adipic acid, its salts and esters	18
2917.1300	-- Azelaic acid, sebacic acid, their salts and esters	18
2917.1400	-- Maleic anhydride	18
2917.1900	-- Other	18
2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3100	-- Dibutyl orthophthalates	18
2917.3200	-- Dioctyl orthophthalates	18
2917.3300	-- Dinonyl or didecyl orthophthalates	18
2917.3400	-- Other esters of orthophthalic acid	18
2917.3500	-- Phthalic anhydride	18
2917.3600	-- Terephthalic acid and its salts	18
2917.3700	-- Dimethyl terephthalate	18
2917.3900	-- Other	18
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.1100	-- Lactic acid, its salts and esters	18
2918.1200	-- Tartaric acid	18
2918.1300	-- Salts and esters of tartaric acid	18
2918.1400	-- Citric acid	18
2918.1500	-- Salts and esters of citric acid	18
2918.1600	-- Gluconic acid, its salts and esters	18
2918.1700	-- Phenylglycolic acid (mandelic acid), its salts and esters	18
2918.1900	-- Other	18
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.2100	-- Salicylic acid and its salts	18
2918.2200	-- O-Acetylsalicylic acid, its salts and esters	18
2918.2300	-- Other esters of salicylic acid and their salts	18

2918.2900	-- Other	18
2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
2918.9000	- Other	18
2919	2919.0000 Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2920	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2920.1000	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2920.9000	- Other	18
2921	Amine-function compounds:	
	- Acyclic monamines and their derivatives; salts thereof:	
2921.1100	-- Methylamine, di- or trimethylamine and their salts	18
2921.1200	-- Diethylamine and its salts	18
2921.1900	-- Other	18
	- Aliphatic polyamines and their derivatives; salts thereof:	
2921.2100	-- Ethylenediamine and its salts	18
2921.2200	-- Hexamethylenediamine and its salts	18
2921.2900	-- Other	18
2921.3000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	18
	- Aromatic monoamines and their derivatives; salts thereof:	
2921.4100	-- Aniline and its salts	18
2921.4200	-- Aniline derivatives and their salts	18
2921.4300	-- Toluidines and their derivatives; salts thereof	18
2921.4400	-- Diphenylamine and its derivatives; salts thereof	18
2921.4500	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	18
2921.4900	-- Other	18
	- Aromatic polyamines and their derivatives; salts thereof:	
2921.5100	-- O-, m-, p-Phenylenediamine, diaminotoluenes, and their salts thereof	18
2921.5900	-- Other	18
2922	Oxygen-function amino-compounds:	
	- Amino-alcohols, their ethers and esters, other	

	than those containing more than one kind of oxygen function; salts thereof:	
2922.1100	-- Monoethanolamine and its salts	18
2922.1100	-- Diethanolamine and its salts	18
2922.1300	-- Triethanolamine and its salts	18
2922.1900	-- Other	18
	- Amino-naphthols and other aminophenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:	
2922.2100	-- Amino-hydroxynaphthalenesulphonic acids and their salts	18
2922.2200	-- Anisidine, dianisidines, phenetidines, and their salts	18
2922.2900	-- Other	18
2922.3000	- Amine-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	18
	- Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:	
2922.4100	-- Lysine and its esters; salts thereof	18
2922.4200	-- Glutamic acid and its salts	18
2922.4900	-- Other	18
2922.5000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	18
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids:	
2923.1000	- Choline and its salts	18
2923.2000	- Lecithins and other phosphoaminolipids	18
2923.9000	- Other	18
2924	Carboxamide-function compounds; amide-function of carbonic acid:	
2924.1000	- Acyclic amides (including cyclic carbamates) and their derivatives; salts thereof	18
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.2100	-- Ureines and their derivatives; salts thereof	18
2924.2900	-- Other	18
2925	Carboxamide-function compounds (including saccharin and its salts) and imine-function compounds:	
	- Imides and their derivatives; salts thereof:	
2925.1100	-- Saccharin and its salts	18
2925.1900	-- Other	18
2925.2000	-- Imines and their derivatives; salts thereof	18
2926	Nitrile function compounds:	
2926.1000	- Acrylonitrile	18
2926.2000	- 1-Cyanoguanidine (dicyandiamide)	18

	2926.9000	- Other	18
2927	2927.0000	Diazo-, azo- or azoxy-compounds	18
2928	2928.0000	Organic derivatives of hydrazine or of hydroxylamine	18
2929		Compounds with other nitrogen function:	
	2929.1000	- Isocyanates	18
	2929.9000	- Other	18
2930		Organo-sulphur compounds:	
	2930.1000	- Dithiocarbonates (xanthates)	18
	2930.2000	- Thiocarbonates and dithiocarbonates	18
	2930.3000	- Thiuram mono-, di- or tetrasulphides	18
	2930.4000	- Methionine	18
	2390.9000	- Other	18
2931	2931.0000	Other organo-inorganic compound	18
2932		Heterocyclic compounds with oxygen hetero-atom(s) only:	
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
	2932.1100	-- Tetrahydrofuran	18
	2932.1200	-- 2-Furaldehyde (furfuraldehyde)	18
	2932.1300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	18
	2932.1900	-- Other	18
		- Lactones:	
	2932.2100	-- Coumarin, methylcoumarins and ethylcoumarins	18
	2932.9000	- Other	18
2933		Heterocyclic compounds with nitrogen hetero-atoms(s) only; nucleic acids and their salts	18
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
	2933.1100	-- Phenazone (antipyrin) and its derivatives	18
	2933.1900	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
	2933.2100	-- Hydentoin and its derivatives	18
	2933.2900	-- Other	18
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
	2933.3100	-- Pyridine and its salts	18
	2933.3900	-- Other	18
	2933.4000	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	18
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts:	
	2933.5100	-- Malonylurea (barbituric acid) and its derivatives; salts thereof	18
	2933.5900	-- Other	18

		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.6100	-- Melamine	18	
2933.6900	-- Other	18	
	- Lactams:		
2933.7100	-- 6-Hexanelactam (epsilon-caprolactam)	18	
2933.7900	-- Other lactams	18	
2933.9000	- Other	18	
2934		Other heterocyclic compounds:	
2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	18	
2934.2000	- Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	18	
2934.3000	- Compounds containing a phenothiazine ring- system (whether or not hydrogenated), not further fused	18	
2934.9000	- Other	18	
2935	2935.0000	Sulphonamides	18
2936		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:	
2936.1000	- Provitamins, unmixed	18	
	- Vitamins and their derivatives, unmixed: 18	18	
2936.2100	-- Vitamins A and their derivatives	18	
2936.2200	-- Vitamin B1 and its derivatives	18	
2936.2300	-- Vitamin B2 and its derivatives	18	
2936.2400	-- D- or DL -Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	18	
2936.2500	-- Vitamin B6 and its derivatives	18	
2936.2600	-- Vitamin B12 and its derivatives	18	
2936.2700	-- Vitamin C and its derivatives	18	
2936.2800	-- Vitamin E and its derivatives	18	
2936.2900	-- Other vitamins and their derivatives	18	
2936.9000	- Other, including natural concentrates	18	
2937		Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:	
2937.1000	- Pituitary (anterior) or similar hormones, and their derivatives:		
2937.2100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	18	
2937.2200	-- Halogenated derivatives of adrenal cortical hormones	18	
2937.2900	-- Other	18	
	- Other hormones and their derivatives; other steroids used primarily as hormones:		
2937.9100	-- Insulin and its salts	18	
2937.9200	-- Oestrogens and progestogens	18	

	2937.9900	-- Other	18
2938		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	
	2938.1000	- Rutoside (rutin) and its derivatives	18
	2938.9000	- Other	18
2939		Vegetable alkaloïds, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	
	2939.1000	- Alkaloids of opium and their derivatives; salts thereof	18
		- Alkaloids of cinchona and their derivatives; salts thereof:	
	2939.2100	-- Quinine and its salts	18
	2939.2900	-- Other	18
	2939.3000	- Caffeine and its salts	18
	2939.4000	- Ephedrines and their salts	18
	2939.5000	- Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof	18
	2939.6000	- Alkaloids of rye ergot and their derivatives salts thereof	18
	2939.7000	- Nicotine and its salts	18
	2939.9000	- Other	18
2940	2940.000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939	18
2941		Antibiotics:	
	2941.1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	10
	2941.2000	- Streptomycins and their derivatives; salts thereof	10
	2941.3000	- Tetracyclines and their derivatives; salts thereof	10
	2941.4000	- Chloramphenicol and its derivatives; salts thereof	10
	2941.5000	- Erythromycin and its derivatives; salts thereaf	10
	2941.9000	- Other	10
29242	2942.0000	Other organic compounds	18
3001		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extract of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	

3001.1000	- Glands and other organs, dried, whether or not powdered	15
3001.2000	- Extracts of glands or other organs or of their secretions	15
	- Other:	
3001.9001	-- Heparin and its salts	15
3001.9009	-- Other	15
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	Antisera and other blood fractions:	
3002.1001	-- Blood fractions put up as medicament	15
3002.1009	-- Other	15
3002.2000	- Vaccines for human medicine	15
	- Vaccines for veterinary medicine:	
3002.3100	-- Vaccines against foot and mouth disease	15
3002.3900	-- Other	15
3002.9000	- Other	15
3003	Medicaments (excluding goods of heading No. 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:	
3003.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	15
3003.2000	- Containing other antibiotics	15
	- Containing hormones or other products of heading No. 2937 but not containing antibiotics:	
3003.3100	-- Containing insulin	15
3003.3900	-- Other	15
3003.4000	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 2937 or antibiotics	15
	- Other:	
3003.9001	-- Medicated sweets	70
3003.9009	-- Other	15
3004	Medicaments (excluding goods of heading No. 3002, 3005 or 3006) consisting of mixed or unmixed prophylactic uses, put up in measured doses or in forms or packings for retail sale:	
	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	
3004.1001	-- Registered pharmaceutical specialities	15
3004.1002	-- Unregistered pharmaceutical specialities	15
3004.1009	-- Other	15
	- Containing other antibiotics:	
3004.2001	-- Registered pharmaceutical specialities	15

3004.20091	-- Other	15
	- Containing hormones or other products of heading No. 2937 but not containing antibiotics:	
	-- Containing insulin:	
3004.3101	--- Registered pharmaceutical specialities	15
3004.3102	--- Unregistered pharmaceutical specialities	15
3004.3109	--- Other	15
	-- Containing adrenal cortex hormones:	
3004.3201	--- Registered pharmaceutical specialities	15
3004.3202	--- Unregistered pharmaceutical specialities	15
3004.3209	--- Other	15
	-- Other:	
3004.3901	--- Registered pharmaceutical specialities	15
3004.3902	--- Unregistered pharmaceutical specialities	15
3004.3909	--- Other	15
	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 2937 or antibiotics:	
3004.4001	-- Registered pharmaceutical specialities	15
3004.4002	-- Unregistered pharmaceutical specialities	15
3004.4009	-- Other	15
	- Other medicaments containing vitamins of other products of heading No. 2936:	
3004.5001	-- Registered pharmaceutical specialities	15
3004.5002	-- Unregistered pharmaceutical specialities	15
3004.5004	-- Medicated sweets	70
3004.5009	-- Other	15
	- Other:	
3004.9001	-- Registered pharmaceutical specialities	15
3004.9002	-- Unregistered pharmaceutical specialities	15
3004.9004	-- Medicated sweets	70
3004.9009	-- Other	15
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:	
3005.1000	- Adhesive dressings and other articles having an adhesive layer	35
3005.9000	- Other	35
3006	Pharmaceutical goods specified in Note 3 to this Chapter:	
3006.1000	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	35
3006.2000	- Blood-grouping reagents	35
	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:	
3006.3001	-- Diagnostic reagents designed to be administered	

	to the patent	15
3006.3009	-- Other	35
	- Dental cements and other dental fillings; bone reconstruction cements:	
3006.4001	-- Bone reconstruction cement	50
3006.4002	-- Silver amalgams for dental fillings	35
3006.4009	-- Other	35
3006.5000	- First-aid boxes and kits	35
	- Chemical contraceptive preparations based on hormones or spermicides:	
3006.6001	-- Chemical contraceptive preparations	50
3006.6009	-- Other	15
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertiliseres; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:	
3105.1000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	40
3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter:	
3203.0000	- Catechu and the like for colouring fishing gear	2
3203.0000	- Other	15
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or luminophores, whether or not chemically defined:	
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204.1100	-- Disperse dyes and preparations based thereon	15
3204.1200	-- Acid dyes, whether or not premetallise, and preparations based thereon; mordant dyes and preparations based thereon	15
3204.1300	-- Basic dyes and preparations based thereon	15
3204.1400	-- Direct dyes and preparations based thereon	15
3204.1500	-- Vat dyes (including those usable in that state as pigment) and preparations based thereon	15
3204.1600	-- Reactive dyes and preparations based thereon	15
3204.1700	-- Pigments and preparations based thereon	15
3204.1900	-- Other, including mixtures of colouring matter	

		of two or more of the sub-headings Nos. 3204.11 to 3204.19	15
3204.2000	- Synthetic organic products of a kind used as fluorescent brightening agents		15
3205	3205.000	Colour lakes; preparations based in colour lakes as specified in Note 3 to this Chapter	15
3206		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:	
	3206.1000	- Pigments and preparations based on titanium dioxide	15
	3206.2000	- Pigments and preparations based on chromium compounds	15
	3206.3000	- Pigments and preparations based on cadmium compounds	15
		- Other colouring matters and other preparations:	
	3206.4100	-- Ultramarine and preparations based thereon	15
	3206.4200	-- Lithopone and other pigments and preparations based on zinc sulphide	15
	3206.4300	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	15
	3206.4900	-- Other	15
	3206.5000	- Inorganic products of a kind used as luminophores	15
3207		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass frit and other glass, in the form of powder, granules or flakes:	
	3207.1000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	15
	3207.2000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	15
	3207.3000	- Liquid lustres and similar preparations	15
	3207.4000	- Glass frit and other glass, in the form of powder, granules or flakes	15
3212		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:	
	3212.1000	- Stamping foils	30

3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:	
3213.1000	- Colours in sets	35
3213.9000	- Other	35
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for fades, indoor walls, floors, ceilings or	
	the like:	
	- Mastics; painters' fillings:	
3214.1001	-- Sealing waxes	80
3215	Printing ink, wiring or drawing ink and other inks, whether or not concentrated or solid:	
	- Printing ink:	
3215.1100	-- Black	10
3215.1900	-- Other	10
3215.9000	- Other	50
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:	
	- Essential oils of citrus fruit:	
3301.1100	-- Of bergamot	30
3301.1200	-- Of orange	30
3301.1300	-- Of lemon	30
3301.1400	-- Of lime	30
3301.1900	-- Other	30
	-- Essential oils other than those of citrus fruits:	
3301.2100	-- Of geranium	30
3301.2200	-- Of jasmin	30
3301.2300	-- Of lavender or of lavender	30
3301.2400	-- Of peppermint (<i>Mentha piperita</i>)	30
3301.2500	-- Of other mints	30
3301.2600	-- Of vetiver	30
3301.2900	-- Other	30
3301.3000	- Resinoids	30
	- Other:	
3301.9001	-- Aqueous distillates and aqueous solutions of essential oils including such products suitable for medical use	40
3301.9009	-- Other	30
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of	

	one or more of these substances, of a kind used as raw materials in industry:	
	- Of a kind used in the food or drink industries:	
3302.1001	-- For the food industries excluding pastry essences	20
3302.1002	-- For the drink industries	20
	- Other:	
3302.9002	-- For the perfumery industries	20
3302.9009	-- Other	20
3303	Perfumes and toilet waters:	
3304.1000	- Perfumes	100
3304.1000	- Lip make-up preparations	100
	- Other:	
3304.9100	-- Powders, whether or not compressed	100
3304.9900	-- Other, excluding preparations for the care of the skin	100
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders:	
3306.9000	- Other	100
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories, and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties:	
3307.1000	- Pre-shave, shaving or after-shave preparations, excluding preparations for the care of the skin	100
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
3307.4100	-- "Agarbatti" and other odoriferous preparations which operate by burning	100
3307.4900	-- Other	100
	- Other:	
3307.9001	-- Contact lens or artificial eye solutions, excluding cleaning preparations	20
3307.9002	-- Wedding, impregnated, coated or covered with perfume or cosmetics	25
3307.9009	-- Other	100
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and	

	preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % of oils obtained from bituminous minerals:	
	- Containing petroleum oils or oils obtained from bituminous minerals:	
3403.1100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	2
	-- Other:	
3403.1901	--- Anti-rust and anti-corrosive preparations	50
3403.1909	-- Other	2
	- Other:	
3403.9100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	2
3403.9900	-- Other	2
3404	Artificial waxes and prepared waxes:	
3404.1000	- Of chemically modified lignite	20
3404.2000	- Of polyethylene glycol	20
	- Other:	
3404.9001	-- Sealing waxes	80
3404.9009	-- Other	20
3405	Polishes and creams, for footwear, furniture, floor, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 3404:	
3405.1000	- Polishes, creams and similar preparations for footwear or leather	80
	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork:	
3405.2009	-- Other	80
3405.3000	-- Polishes and similar preparations for coachwork, other than metal polishes	80
	- Scouring pastes and powders and other scouring preparations:	
3405.4009	-- Other	80
	- Other:	
3405.9001	-- Abrasive preparations	20
3405.9009	-- Other	80
3407	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in peckings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry.	

		with a basis of plaster (of calcined gypsum or calcium sulphate):	
	3407.0001	- Preparations for use in dentistry, with a basis of plaster	50
	3407.0009	- Other	35
3502		Albumins, albuminates and other albumin derivatives:	
	3502.1000	- Egg albumin	25
	3502.9000	- Other	25
3503		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 3501:	
	3503.0001	- Gelatin	70
	3503.0009	- Other, excluding glues of animal origin	70
3504	3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	25
3505		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrine or other modified starches:	
	3505.1000	- Dextrins and other modified starches	25
	3505.2000	- Glues	25
3507		Enzymes; prepared enzymes not elsewhere specified or included:	
	3507.1000	- Rennet and concentrates thereof	10
	3507.9000	- Other	18
3601	3601.0000	Propellent powders	18
3602	3602.0000	Prepared explosives, other than propellent powders	35
3603	3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	35
3605	3605.0000	Matches, other than pyrotechnic articles of heading No. 3604	100
3606		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:	
	3606.1000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	80
	3606.9000	-- Ferro-cerium and other pyrophoric alloys in all forms	100

3606.9000	-- Other	80
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:	
3701.1000	- For X-ray	30
3701.2000	- Instant print film	35
3701.3000	- Other plates and film, with any side exceeding 255 mm	35
	-- For colour photography (polychrome):	
3701.9101	--- Plates and film for the printing industry	35
3701.9109	--- Other	35
	-- Other:	
3701.9901	--- Plates and film for the printing industry	35
3701.990	--- Other	35
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed:	
3702.1000	- For X-ray	30
3702.2000	- Instant print film	35
	- Other film, without sprocket holes, of a width not exceeding 105 mm:	
3702.3100	-- For colour photography (polychrome)	35
3702.3200	-- Other, with silver halide emulsion	35
3702.3901	--- Phototypesetting film	35
3702.3909	--- Other	35
	- Other film, without sprocket holes, of a width exceeding 105 mm:	
3702.4100	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	35
3702.4200	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	35
3702.4300	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	35
	-- Of a width exceeding 105 mm but not exceeding 610 mm:	
3702.4401	--- Phototypesetting film	35
3702.4402	--- Other, of a width not exceeding 150 mm	20
3702.4409	--- Other	35
	- Other film for colour photography (polychrome):	
3702.5100	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	35
3702.5200	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	35
3702.5300	-- Of a width exceeding 16 mm but not exceeding 30 m, for slides	35
3702.5400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	35

3702.5500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	35	
	- Other:		
3702.9100	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	35	
3702.9200	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	35	
3702.9300	-- Of a width exceeding 16 mm but not exceeding 30 m	35	
3702.9400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	35	
3702.9500	-- Of a width exceeding 35 mm	35	
3703	Photographic paper, paperboard and textiles, sensitised, unexposed:		
3703.1000	- In rolls of a width exceeding 610 mm	35	
3703.2000	Other, for colour photography (polychrome)	35	
	- Other:		
3703.9001	-- Phototypesetting film	0	
3703.9002	-- Sensitive paper for photocopying	35	
3703.9009	-- Other	35	
3704	Photographic plates film, paper, paperboard and textiles, exposed but not developed:		
3704.0001	- Cronalith control strips	35	
3704.0009	- Other	35	
3705	Photographic plates and film, exposed and developed, other than cinematograph film:		
3705.1000	- For offset reproduction	35	
3705.2000	- Microfilms	35	
	- Other:		
3705.9002	-- For the printing industry	35	
3705.9009	-- Other	35	
3706	Cinematograph film, exposed and developed, whether or not incorporating sound track or re consisting only of sound track:		
3706.1000	- Of a width of 35 mm or more		1 kg ISX 0,5
	- Other:		
3706.9000	-- Consisting only of sound track	35	
3706.9000	-- Other		1 kg ISX 0,5
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:		
3707.1000	- Sensitised emulsions	35	
3707.900	- Other	35	
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or		

		other semi-manufacturers:	
	3801.1000	- Artificial graphite	25
	3801.2000	- Colloidal or semi-colloidal graphite	25
	3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnaces linings	25
	3801.9000	- Other	25
3802		Activated carbon; activated naturel mineral products; animal black, including spent animal black:	
	3802.1000	- Activated carbon	25
	3802.9000	- Other	25
3803	3803.0000	Tall oil, whether or not refined	25
3804	3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desgared or chemically treated, including lignin sulphoonates, but excluding tall oil of heading No. 3803	25
	3804.0000	- Concentrated sulphite lye	25
	3804.0000	- Other	50
3805		Gum, wood or sulphete turpentine and other terpanic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude pare-cymene; pine oil containing elphaterpineol as the main constituent:	
	3805.1000	- Gum, wood or sulphate turpentine oils	25
	3805.2000	- Pine oil	25
	3805.9000	- Other	25
3806		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:	
	3806.1000	- Rosin	25
	3806.2000	- Salts of rosin or of resin acids	25
	3806.3000	- Ester gums	15
	3806.9000	- Other	15
3807	3807.0000	Wood tar; wood tar oils; wood creosote; wood nephta; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch, excluding wood tar oil for use as composite solvent or thinners	25
3808		Insecticides, rodenticidas, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sele or as preparations or articles (for example, sulphurtreated bands, wicks and candles and fly-papers):	
	3808.1000	- Inseticides	20
		- Fungicides:	
	3808.2001	-- Fluid fungicides for wood	20
	3808.2009	-- Other	20
	3808.3000	- Herbicides, anti-sprouting products and plant-	

	growth regulators	20
3808.4000	- Disinfectants	20
3808.9000	- Other	20
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
	- With a basis of amylaceous substances:	
3809.1000	-- Auxiliary preparations	50
3809.1000	-- Other	25
	-- Of a kind used in the textile industry:	
3809.9100	--- Auxiliary preparations	50
3809.9100	--- Other	25
	-- Of a kind used in the paper industry:	
3809.9200	--- Auxiliary preparations	50
3809.9200	--- Other	25
	-- Other:	
3809.9900	--- Auxiliary preparations	50
3809.9900	--- Other	25
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods:	
3810.1000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	14
3810.9000	- Other	25
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	
	- Anti-knock preparations:	
3811.1100	-- Based on lead compounds	25
3811.1900	-- Other	25
	- Additives for lubricating oils:	
3811.2100	-- Containing petroleum oils or oils obtained from bituminous minerals	25
3811.2900	-- Other	25
3811.9000	- Other	25
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics:	

	3812.1000	- Prepared rubber accelerators	25
	3812.2000	- Compound plasticisers for rubber or plastics	50
	3812.3000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	50
3813	3813.000	Preparations and charges for fireextinguishers; charged fireextinguishing grenades	25
3815		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:	
		- Supported catalysts:	
	3815.1100	-- With nickel or nickel compounds as the active substance	25
	3815.1200	-- With precious metal or precious metal compounds as the active substance	25
	3815.1900	-- Other	25
	3815.9000	- Other	25
3816	3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 3801	25
3817		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902:	
	3817.1000	- Mixed alkylbenzenes	50
	3817.2000	- Mixed alkylnaphthalenes	50
3818	3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	50
3819	3819.0000	Hydraulic brake fluids and other prepared liquids for hydroaulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminousminerals	35
3820	3820.0000	Anti-freezing preparations and prepared de-icing fluids	35
3821	3821.0000	Prepared culture media for development of micro-organisms	25
3822	3822.0000	Composite diagnostic or laboratory reagents, other than those of heading No. 3002 or 3006	25
3823		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical	

	or allied industries, not elsewhere specified or included:	
	- Prepared binders for foundry moulds or cores:	
3823.1000	-- Foundry core binders based on natural resin products	25
3823.1000	-- Other	50
3823.2000	- Naphthenic acids, their water-insoluble salts and their esters	25
3823.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	50
	- Non-refractory mortars and concretes:	
3823.5000	-- Mineral preparations for road marking	20
3823.5000	-- Other	50
3823.6000	- Sorbitol other than that of subheading No.2905.44	50
	- Other:	
3823.9001	-- Raw materials or auxiliary preparations for the production of industrial goods, n.e.s.	50
3823.9002	-- Compounds hardening agents	50
3823.9003	-- Inorganic composite solvents and thinners	50
3823.9004	-- Anti-rust preparations	50
3823.9005	-- Refrigerants	50
3823.9006	-- Residual products of the chemical or allied industries, n.e.s.	50
	-- Other:	
3823.9009	-- Compound extenders and surface worked extenders for paints; fusible ceramic firing testers; ammoniacal gas liquors and spent oxide produced in coal gas purification	25
3823.9009	--- Other	50
3901	Polymers of ethylene, in primary forms:	
	- Polyethylene having a specific gravity of less than 0.94:	
3901.1001	-- Solutions, emulsions and pastes	15
3901.1009	-- Other	15
	- Polyethylene having a specific gravity of 0.94 or more:	
3901.2001	-- Solutions, emulsions and pastes	15
3901.2009	-- Other	15
	- Ethylene-vinyl acetate copolymers:	
3901.3001	-- Solutions, emulsions and pastes	15
3901.3009	-- Other	15
	- Other:	
3901.9001	-- Solutions, emulsions and pastes	15
3901.9009	-- Other	15
3902	Polymers of propylene or of other olefins, in primary forms:	
	- Polypropylene:	
3902.1001	-- Solutions, emulsions and pastes	15

3902.1009	-- Other	15
	- Polyisobutylene:	
3902.2001	-- Solutions, emulsions and pastes	15
3902.2009	-- Other	15
	- Propylene copolymers:	
3902.3001	-- Solutions, emulsions and pastes	15
3902.3009	-- Other	15
	- Other:	
3902.9001	-- Solutions, emulsions and pastes	15
3902.9009	-- Other	15
3903	Polymers of styrene, in primary forms:	
	- Polystyrene:	
3903.1100	-- Expansible	15
	-- Other:	
3903.1901	--- Solutions, emulsions and pastes	15
3903.1909	--- Other	15
	- Styrene-acrylonitrile (SAN) copolymers:	
3903.2001	-- Solutions, emulsions and pastes	15
3903.2009	-- Other	15
	- Acrylonitrile-butadiene-styrene (ABS) copolymers:	
3903.3001	-- Solutions, emulsions and pastes	15
3903.3009	-- Other	15
	- Other:	
3903.9001	-- Solutions, emulsions and pastes	15
3903.9009	-- Other	15
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:	
	- Polyvinyl chloride, not mixed with any other substances:	
3904.1001	-- Solutions, emulsions and pastes	15
3904.1009	-- Other	15
	- Other polyvinyl chloride:	
	-- Non-plasticised:	
3904.2101	--- Solutions, emulsions and pastes	15
3904.2109	--- Other	15
	-- Plasticised:	
3904.2201	--- Solutions, emulsions and pastes	15
3904.2209	--- Other	15
	- Vinyl chloride-vinyl acetate copolymers:	
3904.3001	-- Solutions, emulsions and pastes	15
3904.3009	-- Other	15
	- Other vinyl chloride copolymers:	
3904.4001	-- Solutions, emulsions and pastes	15
3904.4009	-- Other	15
	- Vinylidene chloride polymers:	
3904.5001	-- Solutions, emulsions and pastes	15
3904.5009	-- Other	15
	- Fluoro-polymers:	
	-- Polytetrafluoroethylene:	
3904.6101	--- Solutions, emulsions and pastes	15
3904.6109	--- Other	15
	-- Other:	

3904.6901	-- Solutions, emulsions and pastes	15
3904.6009	--- Other	15
	- Other:	
3904.9009	-- Other	15
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:	
	- Polymers of vinyl acetate:	
	-- In aqueous dispersion:	
3905.1101	--- Of polyvinyl acetate	15
3905.1109	--- Other	15
	-- Other:	
3905.1901	--- Solutions, emulsions and pastes	15
3905.1909	--- Other	15
	- Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups:	
3905.2001	-- Solutions, emulsions and pastes	15
3905.2009	-- Other	15
	- Other:	
3905.9001	-- Solutions, emulsions and pastes	15
3905.9009	-- Other	15
3906	Acrylic polymers in primary forms:	
	- Polymethyl methacrylate:	
3906.1001	-- Solutions, emulsions and pastes	15
3906.1009	-- Other	15
	- Other:	
3906.9001	-- Solutions, emulsions and pastes	15
3906.9009	-- Other	15
3907	Polycarbonates, other polyesters and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:	
	- Polycarbonates:	
3907.1001	-- Solutions, emulsions and pastes	15
3907.1009	-- Other	15
	- Other polyesters:	
3907.2001	-- Solutions, emulsions and pastes	15
3907.2009	-- Other	15
	- Epoxide resins:	
3907.3001	-- Solutions, emulsions and pastes	15
3907.3009	-- Other	15
	- Polycarbonates:	
3907.4001	-- Solutions, emulsions and pastes	15
3907.4009	-- Other	15
	- Alkyd resins:	
3907.5001	-- Solutions, emulsions and pastes	15
3907.5009	-- Other	15
	- Polyethylene terephthalate:	
3907.6001	-- Solutions, emulsions and pastes	15
3907.6009	-- Other	15
	- Other polyesters:	
3907.9100	-- Unsaturated	15

	-- Other:	
3907.9901	--- Solutions, emulsions and pastes	15
3907.9909	--- Other	15
3908	Polyamides in primary forms:	
	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or 6,12:	
3908.1001	-- Solutions, emulsions and pastes	15
3908.1009	-- Other	15
	- Other:	
3908.9001	-- Solutions, emulsions and pastes	15
3908.9009	-- Other	15
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:	
	- Uree resins; thiourae resins:	
3909.1001	-- Solutions, emulsions and pastes	15
3909.1009	-- Other	15
	- Melamine resins:	
3909.2001	-- Solutions, emulsions and pastes	15
3909.2009	-- Other	15
	- Other amino-resins:	
3909.3002	-- Solutions, emulsions and pastes	15
3909.3009	-- Other	15
	- Phenolic resins:	
3909.4002	-- Solutions, emulsions and pastes	15
3909.4009	-- Other	15
	- Polyurethanes:	
3909.5001	-- Solutions, emulsions and pastes	15
3909.5002	-- Blocks, expanded and uncut	0
3909.5009	-- Other	15
3910	Silicones in primary forms:	
3910.0001	- Solutions, emulsions and pastes	15
3910.0009	- Other	15
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:	
3911.1001	-- Solutions, emulsions and pastes	15
3911.1009	-- Other	15
	- Other:	
3911.9001	-- Solutions, emulsions and pastes	15
3911.9009	-- Other	15
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:	
	- Cellulose acetates:	
	-- Non-plasticised:	
3912.1101	--- Solutions, emulsions and pastes	15
3912.1109	--- Other	15
	-- Plasticised:	

3912.1201	---	Solutions, emulsions and pastes	15
3912.1209	---	Other	15
	-	Cellulose nitrates (including collodions):	
3912.2001	--	Solutions, emulsions and pastes	15
3912.2002	--	Collodions, collodion wool and guncotton	15
3912.2009	--	Other	15
	-	Cellulose ethers:	
	--	Carboxymethylcellulose and its salts:	
3912.3101	---	Solutions, emulsions and pastes	15
3912.3109	---	Other	15
	--	Other:	
3912.3901	---	Solutions, emulsions and pastes	15
3912.3909	--	Other	15
	-	Other:	
3912.9001	--	Solutions, emulsions and pastes	15
3912.9009	--	Other	15
3913		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
3913.1000	-	Alginic acid its salts and esters	15
3913.9000	-	Other	15
3914	3914.0000	Ion-exchangers based on polymers of headings Nos. 3901 to 3913, in primary forms	15
3915		Waste parings and scrap, of plastics:	
3915.1000	-	Of polymers of ethylene	15
3915.2000	-	Of polymers of styrene	15
3915.3000	-	Of polymers of vinyl chloride	15
3915.9000	-	Of other plastics	15
3916		Monofilament of which any crosssectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:	
3916.9000	-	Of other plastics	30
3917		Tubes, pipes and hoses, and fittings therefor (for example, joint, elbows, flanges), of plastics:	
3917.1000	-	Artificial guts (sausage casings) of hardened protein	15
3917.3100	--	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	25
3917.4000	-	Fittings	25
3918		Floor covering of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:	
	-	Of polymers of vinyl chloride:	

3918.1001	-- Floor coverings	35
3918.1002	-- Wall or ceiling coverings	40
	- of other plastics:	
3918.9001	-- Floor coverings	35
3918.9002	-- Wall or ceiling coverings	40
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:	
3919.1000	- In rolls of a width not exceeding 20 cm	15
	- Other:	
3919.9001	-- Wall and ceiling covering	40
3919.9009	-- Other	15
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similar combined with other materials:	
3920.1001	-- Printed wrapping foil for foodstuffs	15
3920.1002	-- Paneling material for buildings	40
3920.1009	-- Other	40
	- Of polymers of propylene:	
3920.2001	-- Strips for machine packing of cartons	40
3920.2009	-- Other	40
	- Of polymers of styrene:	
3920.3001	-- Paneling materials for buildings	40
3920.3009	-- Other	40
	- Of polymers of vinyl chloride:	
	-- Rigid:	
3920.4101	--- Paneling materials for buildings	40
3920.4109	--- Other	40
	-- Flexible:	
3920.4201	--- Conveyor belts	40
3920.4209	--- Other	40
	- Of acrylic polymers:	
3920.5100	-- Of polymethyl methacrylate	40
3920.5900	-- Other	40
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
	-- Of polycarbonates:	
3920.6101	--- Paneling materials for buildings	30
3920.6109	--- Other	30
	-- Of polyethylen terephthalate:	
3920.6201	--- Paneling materials for buildings	30
3920.6209	--- Other	30
	-- Of unsaturated polyesters:	
3920.6301	--- Paneling materials for buildings	30
3920.6309	--- Other	30
	-- Of other polyesters:	
3920.6901	--- Paneling materials for buildings	30
3920.6909	--- Other	30
	- Of cellulose or its chemical derivatives:	
	-- Of regenerated cellulose:	
3920.7101	--- Paneling materials for buildings	30

3920.7109	--- Other	30
3920.7200	-- Of vulcanised fibre	21
	-- Of cellulose acetate:	
3920.7301	--- Paneling materials for buildings	30
3920.7309	--- Other	30
	-- Of other cellulose derivatives:	
3920.7901	--- Paneling materials for buildings	30
3920.7909	--- Other	30
	- Of other plastics:	
	-- Of polyvinyl butyral:	
3920.9101	--- Paneling materials for buildings	30
	-- Of polyamides:	
3920.9201	--- Paneling materials for buildings	30
3920.9209	--- Other	30
	-- Of amino-resins:	
3920.9301	--- Paneling materials for buildings	30
3920.9309	--- Other	30
	-- Of phenolic resins:	
3920.9401	--- Paneling materials for buildings	30
3920.9409	--- Other	30
	-- Of other plastics:	
3920.9901	--- Conveyor belts	30
3920.9902	--- Paneling materials for buildings	30
3920.9909	--- Other	30
3921	Other plates, sheets, film, foil and strip, of plastics:	
	- Cellular:	
3921.1100	-- Of polymers of styrene	40
	-- Of polymers of vinyl chloride:	
3921.1201	--- Paneling materials for buildings	40
3921.1202	--- Insulating plates	40
3921.1209	--- Other	40
3921.1300	-- Of polyurethanes	30
3921.1400	-- Of regenerated cellulose	30
	-- Of other plastics:	
3921.1901	--- Draught excluders of expanded Polyester	30
3921.1909	--- Other	30
	- Other:	
3921.9001	-- Conveyor belts	30
3921.9002	-- For photoengravings	7
3921.9003	-- Paneling materials for buildings	40
3921.9009	-- Other	40
3922	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:	
3922.1000	- Baths, shower-baths and wash-basins	80
3922.2000	- Lavatory seats and covers	80
	- Other:	
3922.9001	-- Plastic dispensers for paper towels and toilet paper in rolls and soap	

	dispensers	80
3922.9009	-- Other	80
3925	Builders'ware of plastics, not elsewhere specified or included:	
3925.1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	35
3925.2000	- Doors, windows and their frames and thresholds for doors	40
3925.3000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	40
3925.9000	- Other	40
3926	Other articles of plastics and articles of other materials of headings Nos. 3901 to 3914:	
	- Office or school supplies:	
3926.1001	-- Stencils and sheets for multi-copying	70
3926.1009	-- Other	70
3926.4000	- Statuettes and other ornamental articles	100
	- Other:	
3926.9011	-- Clasps, frames, buckles, hooks, eyes, eyelets and the like of a kind used for clothing, travel goods, handbags or other articles of leather or textiles; beads and spangles	70
3926.9012	-- Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, spikes and drawing pins	25
3926.9013	-- Bolts and nuts, rivets, cotters, cotter-pins and similar articles; washers	25
3926.9014	-- Peckings, draught excluders and similar articles	25
3926.9015	-- Articles of a kind commonly used in machinery or plant	25
3926.9016	-- Transmission, conveyor or elevator belts or belting	70
3926.9017	-- Tools, tool parts, tool handles, boot and shoe lasts and trees; broom and brush bodies	25
3926.9018	-- Laboratory wares, whether or not graduated or calibrated	70
3926.9019	-- Articles, specially designed for ship and boat building	25
4001	Natural rubber, balata, gutta-percha, gueyule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:	
4001.1000	- Natural rubber latex, whether or not	

		pre-vulcanised	21
		Natural	
		Rubber in other forms:	
4001.2100	--	Smoked sheets	21
4001.2200	--	Technically specified natural rubber (TSNR)	21
4001.2900	--	Other	21
4001.3000	-	Balata, gutta-percha, guayule, chicle and similar natural gums	21
4002		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 4001 with any product of this heading, in primary forms or in plates, sheets or strip:	
		- Styrene-butadiene rubber (SBR); car- boxylated styrene-butadiene rubber (XSBR):	
4002.1100	--	Latex	21
4002.1900	--	Other	21
4002.2000	-	Butadiene rubber (BR)	21
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or RIIR):	
4002.3100	--	Isobutene-isoprene (butyl) rubber (IIR)	21
4002.3900	--	Other	21
		- Chloroprene (chlorobutadiene) rubber (CR):	
4002.4100	--	Latex	21
4002.4900	--	Other	21
		- Acrylonitrile-butadiene rubber (NBR):	
4002.5100	--	Latex	21
4002.5900	--	Other	21
4002.6000	-	Isoprene rubber (IR)	21
4002.7000	-	Ethylene-propylene-non-conjugated diene rubber (EPDM)	21
4002.8000	-	Mixtures of any product of heading No. 4001 with any product of this heading	21
		- Other:	
4002.9100	--	Latex	21
4002.9900	--	Other	21
4003	4003.0000	Reclaimed rubber in primary form or in plates, sheets or strip	25
4004	4004.000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	21
4005		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:	

4005.1000	- Compounded with carbon black or silica	21
4005.2000	- Solutions; dispersions other than those of subheading No. 4005.10	21
	- Other:	
	-- Plates, sheets and strip:	
4005.9100	--- For the manufacture of sheets obviously made for such use	7
4005.9100	--- Other	21
4005.9900	-- Other	21
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber:	
4006.1000	- "Camel-back" strips for retreading rubber tyres	21
4006.9000	- Other	21
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:	
	- Of cellular rubber:	
	-- Plates, sheets and strip:	
4008.1109	--- Other	25
4008.1900	-- Other	25
	- Of non-cellular rubber:	
	-- Plates, sheets and strip:	
4008.2101	--- Floor coverings	35
4008.2109	--- Other	35
4008.2900	-- Other	35
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):	
4009.1000	- Not reinforced or otherwise combined with other materials, without fittings	25
	- Reinforced or otherwise combined only with metal, without fittings:	
4009.2001	-- With a bursting point of 50 kg/cm ² or more	7
4009.2009	-- Other	25
	- Reinforced or otherwise combined only with textile materials, without fittings:	
4009.3001	-- With a bursting point of 50 kg/cm ² or more	7
4009.3009	-- Other	25
	Reinforced Or otherwise combined with other materials, without fittings:	
4009.4000	-- With a bursting point of 50 kg/cm ²	

	7
4009.4000	-- Other	25
	with fittings:	
4009.5000	-- With a bursting point of 50 kg/cm ²	7
4009.5000	-- Other	25
4010	Conveyor or transmission belts or belting, of vulcanised rubber:	
4010.1000	- Of trapezoidal cross-section (V-belts and V-belting)	25
	- Other:	
4010.9100	-- Of a width exceeding 20 cm	25
4010.9900	-- Other	25
4011	New pneumatic tyres, of rubber:	
4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	40
4011.2000	- Of a kind used on buses or lorries	40
4011.3000	- Of a kind used on aircraft	40
4011.4000	- Of a kind used on motorcycles	40
4011.5000	- Of a kind used on bicycles	40
	- Other:	
4011.9100	-- Having a "herring-bone" or similar tread	40
4011.9900	-- Other	40
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:	
4012.1000	- Retreaded tyres	35
4012.2000	- Used pneumatic tyres	35
4012.9000	- Other	40
4013	Inner tubes, of rubber:	
4013.1000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	40
4013.2000	- Of a kind used on bicycles	40
4013.9000	- Other	40
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:	
4014.1000	- Sheath contraceptives	35
4014.9000	- Other	35
4015	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber: Other:	
4015.9000	-- Diving suits	20

4015.9000	-- Protective clothing for radiologists, with lead lining	35
4016	Other articles of vulcanised rubber other than hard rubber: - Of cellular rubber:	
4016.1001	-- Draught excluders	25
4016.1002	-- Articles for technical use	25
4016.1009	-- Other	70
	Other:	
4016.9100	-- Floor coverings and mats	70
4016.9200	-- Erasers	70
4016.9300	-- Gaskets, washers and other seals	25
4016.9400	-- Boat or dock fenders, whether or not inflatable	70
	-- Other inflatable articles:	
4016.9509	--- Other	70
	-- Other:	
4016.9911	--- Articles of a kind commonly used in machinery or plant	70
4016.9912	--- Cops, bobbings, spools and similar articles	70
4016.9913	--- Tools, tool parts, tool handles and broom and brush bodies	25
4016.9914	--- Laboratory wares, whether or not graduated or calibrated	70
4016.9916	--- Articles specially designed for ships- and boatbuilding	25
4016.9918	--- Plates, strip, rods, profiles, tubes, parts and the like, prepared for use in structures	70
4016.9919	--- Plates, tiles and the like, including such articles of moulded rubber	70
4016.9921	--- Household articles and parts thereof	70
4016.9922	--- Mats	70
4016.9929	--- Other	70
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber: articles Of hard rubber:	
4017.0001	-- Sanitary and hygienic articles	35
4017.0001	-- Other	70
	- Other:	
4017.0009	-- For the manufacture of shoes, if specially made for such use	15
4017.0009	-- Other	70
4104	Leather of bovine or equine animals, without hair on, other than leather of heading No. 4108 or 4109: - Other bovine leather and equine leather, tanned or retanned but not	

		further prepared, whether or not split:	
		-- Bovine leather, vegetable pre-tanned:	
		--- Other:	
4104.2109		---- For soles and inner soles, if obviously intended for such use	10
4104.2109		---- Other	14
		-- Bovine leather, otherwise pre-tanned:	
		--- Other:	
4104.2209		---- For soles and inner soles, if obviously intended for such use	10
4104.2209		---- Other	14
		-- Other:	
		--- Other:	
4104.2909		---- For soles and inner soles, if obviously intended for such use	10
4104.2909		---- Other	10
		- Other bovine leather and equine leather, parchment-dressed or prepared after tanning:	
		-- Full grains and grain splits:	
4104.3109		--- Other	14
		-- Other:	
4104.3909		--- Other	14
4108	4108.0000	Chamois (including combination chamois) leather	14
4109	4109.0000	Patent leather and patent laminated leather; metallised leather	14
4110	4110.0000	Scraps and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	14
4111	4111.0000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	14
4203		Articles of apparel and clothing accessories, of composition leather:	
		- Articles of apparel:	
4203.1001		-- Protective aprons and sleeves	7
		- Gloves, mittens and mitts:	
		-- Other:	
4203.2901		--- Gloves for radiologists and welders	35
4205		Other articles of leather or of composition leather:	
4205.0001		- For the manufacture of shoes	10
4205.0002		- Handles	30
4205.0009		- Other	65
4206		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders	

		or of tendons:	
	4206.1000	- Catgut	65
	4206.9000	- Other	65
4304		Artificial fur and articles thereof:	
	4304.0001	- Artificial fur	30
4401		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in lgs, briquettes, pallets or similar forms:	
	4401.1000	- Fuel wood, in faggots or in similar forms	30
		- Wood in chips or particles:	
	4401.2100	-- Coniferous	25
	4401.2200	-- Non-coniferous	25
	4401.3000	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pallets or similar forms	30
4402	4402.000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	30
4403		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:	
	4403.1000	- Treated with paint, stains, creosote or other preservatives	25
		Other, Coniferous:	
	4403.2000	-- Scaffolding poles and posts for fish- drying purposes subject to compliance with definition and decision of the Ministry of Finance	2
	4403.2000	-- Fencing posts	25
	4403.2000	-- Other	25
		- Other, of the following tropical woods:	
	4403.3100	-- Dark Red Meranti, Light Red Meranti and Meranti Baku	25
	4403.3200	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and alon	25
	4403.3300	-- Keruing, Ramin, Kapur, Tsek, Jongkong, Marbau, Jalutong and Kempas	25
	4403.3400	-- Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	25
	4403.3500	-- Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe	25
		- Other:	
	4403.9100	-- Of oak	25
	4403.9200	-- Of beech	25
	4403.9900	-- Other	25
4404		Split poles; piles, pickets and stakes	

		of woods pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like:	
	4404.1000	- Coniferous	25
	4404.2000	- Non-coniferous	25
4435	4405.0000	Wood wool; wood flour	25
4406		Railway or tramway sleepers (cross-ties) of wood:	
	4406.1000	- Not impregnated	25
	4406.9000	- Other	25
4407		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:	
		- Coniferous:	
	4407.1001	-- Floor covering	25
	4407.1009	-- Other	25
		- Of the following tropical woods:	
		-- Dark Red Meranti, Light Red Meranti, Meranti Rakeu, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jeluteng and Kempas:	
		--- Other:	
	4407.2109	---- Planed or sanded	30
	4407.2109	---- Other	20
		-- Okoume, Obeche, Sapelli, Sipe, Acajou d'Afrique, Makore, Iroko, Tiana, Mansonia, Ilomba, Dibatou, Limbe and Azobe:	
		--- Other:	
	4407.2209	---- Planed or sanded	30
	4407.2209	---- Other	20
		-- Raboen, Mahogany (<i>Syzygia</i> spp.), Imbuia and Balsa:	
		--- Other:	
	4407.2309	---- Planed or sanded	30
	4407.2309	---- Other	20
		Other:	
		-- Of oak:	
		--- Other:	
	4407.9109	---- Planed or sanded	30
	4407.9109	---- Other	15
		-- Of beech:	
		--- Other:	
		-- Of beech:	

	--- Other:	
4407.9209	---- Planed or sanded	20
	-- Other:	
	--- Other:	
4407.9909	---- Planed or sanded	30
4407.9909	---- Other	20
4408	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger- jointed, of a thickness not exceeding 6 mm:	
4408.1000	- Coniferous	18
4408.2000	- Of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acejou d'Afrique, Sapelli, Baboen, Mahogany (<i>Swietenia spp.</i>), Palissandre du Brasil and Bois de Rosa femelle	18
4408.9000	- Other	18
4409	Wood (including strips and friezes for parquet flooring, not assembled) Continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed:	
4409.1000	- Coniferous, excluding beadings and mouldings	25
4409.2000	- Non-coniferous, excluding beadings and mouldings	30
4410	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:	
	- Of wood:	
4410.1001	-- Continuously shaped paneling materials: beadings and mouldings	30
4410.1009	-- Other	30
	- Of other ligneous materials:	
4410.9001	-- Continuously shaped paneling materials	30
4410.9009	-- Other	30
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:	
	- Fibreboard of a density exceeding 0.8 g/cm ³ :	
	-- Not mechanically worked or surface covered:	
4411.1101	--- Continuously shaped paneling	

	materials	20
4411.1109	-- Other	20
	-- Other:	
4411.1901	--- Continuously shaped paneling materials	20
4411.1909	--- Other	20
	- Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :	
	-- Not mechanically worked or surface covered:	
4411.2101	--- Continuously shaped paneling materials	30
4411.2909	--- Other	30
	- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :	
	-- Not mechanically worked or surface covered:	
4411.3101	--- Continuously shaped paneling materials	30
4411.3109	--- Other	30
	-- Other:	
4411.3901	--- Continuously shaped paneling materials	30
4411.3909	--- Other	30
	- Other:	
	-- Not mechanically worked or surface covered:	
4411.9101	--- Continuously shaped paneling materials	30
4411.9109	--- Other	30
	-- Other:	
4411.9901	--- Continuously shaped paneling materials	30
4411.9909	--- Other	30
4412	Plywood, veneered panels and similar laminated wood:	
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:	
	-- With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (<i>Swietenia spp.</i>), Palissandre du Bresil or Bois de Rose famille:	
4412.1101	--- Continuously shaped paneling materials	30
4412.1109	--- Other	30
	-- Other, with at least one outer ply of non-coniferous wood:	
4412.1201	--- Continuously shaped paneling materials	30

4412.1209	--- Other	30
	-- Other:	
4412.1901	--- Continuously shaped paneling materials	30
4412.1909	--- Other	30
	- Other, with a least one outer ply of non-coniferous wood:	
	-- Containing at least one layer of particle board:	
4412.2101	--- Continuously shaped paneling materials	30
4412.2109	--- Other	30
	-- Other:	
4412.2901	--- Continuously shaped paneling materials	30
4412.2909	--- Other	30
	- Other:	
	-- Containing at least one layer of particle board:	
4412.9101	--- Continuously shaped paneling materials	30
4412.9109	--- Other	30
	-- Other:	
4412.9901	--- Continuously shaped paneling materials	30
4412.9909	--- Other	30
4413	Densified wood, in blocks, plates, strips or profile shapes:	
4413.0001	- Continuously shaped paneling materials	30
4413.0009	- Other	30
4416	Casks, barrels, vats, tubs, and other coppers' products and parts thereof, of wood, including staves:	
4416.0009	- Other	25
4417	Tool, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:	
4417.0001	- Brush bodies	25
4417.0002	- Shoe lasts	7
4417.0003	- Handle and helve	25
4417.0009	- Other	25
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:	
4418.5000	- Shingles and shakee	70
	- Other:	
	-- Other:	
	--- Cellular wood panels	30
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood;	

		wooden articles of furniture not falling in Chapter 94:	
		- Other:	
	4420.9001	-- Wood marquetry and inlaid wood	30
4421		Other articles of wood:	
		- Other:	
	4421.9011	-- Stopper and other closures	70
	4421.9012	--Articles of a kind commonly used in machinery or plant	70
	4421.9013	-- Spools, cops, bobbins and similar supports	7
	4421.9014	-- Articles specially designed for ship and boatbuilding	25
	4421.9015	-- Life saving apparatus	70
	4421.9016	-- Joiner's benches	7
	4421.9017	-- Articles for fishing gear	70
	4421.9018	-- Fittings suitable for furniture, doors, staircases, windows, travelling gear and other articles of leather or textiles and the like	70
	4421.9019	-- Tubes and parts thereof, n.s.s.	70
	4421.9021	-- Bath and toilet articles	70
	4421.9029	-- Other, excluding trawl wings, oars, tags, window and door curtain poles and coffins	70
4501	4501.1000	- Natural cork, raw or simply prepared	21
	4501.9000	- Other	21
4502	4502.0000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	21
4503		Articles of natural cork:	
	4503.1000	- Corks and stoppers	35
		- Other:	
	4503.9001	-- Cork floats for fishing nets	2
	4503.9009	-- Other	40
4504		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:	
		- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:	
	4504.1001	-- Gaskets and the like	25
	4504.1002	-- Floor or wall coverings	35
	4505.1009	-- Other	60
	4505.9001	-- Reds, profiles and tubes	25
	4505.9002	-- Gaskets	25
		-- Other:	
	4505.9009	--- Cork articles for shoe manufacture	21
		--- Other	60
4601		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting	

		materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):	
4601.1000		- Plaits and similar products of plaiting materials, whether or not assembled into strips	25
4601.2000		- Mats, matting and screens of vegetable materials, excluding floor mats, carpets, shades and the like	60
4601.9100	--	Of vegetable materials	60
4601.9900	--	Other, excluding floor mats, carpets, shades and the like	60
4602		Basketwork, wickerwork and other articles made directly to shape from plaiting materials or made up from goods of heading No. 4601; articles of loofah:	
4602.1001	--	Articles for the conveyance or packing of goods	20
	--	Other:	
4602.1009	---	Straps and handles of plaiting materials	30
4602.1009	---	Other	100
	-	Other:	
4602.9001	--	Articles for conveyance or packing of goods	20
4602.9002	--	Handles and straps of plaiting material	30
4602.9009	--	Other	100
4701	4701.0000	Mechanical wood pulp	14
4702	4702.0000	Chemical wood pulp, dissolving grades	14
4703		Chemical wood pulp, soda or sulphate, other than dissolving grades:	
		- Unbleached:	
4703.1100	--	Coniferous	14
4703.1900	--	Non-coniferous	14
		- Semi-bleached or bleached:	
4703.2100	--	Coniferous	14
4703.2900	--	Non-coniferous	14
4704		Chemical wood pulp, sulphite, other than dissolving grades:	
		- Unbleached:	
4704.100	--	Coniferous	14
4704.1900	--	Non-coniferous	14
		- Semi-bleached or bleached:	
4704.2100	--	Coniferous	14
4704.2900	--	Non-coniferous	14
4705	4705.000	Semi-chemical wood pulp	14
4706		Pulps of other fibrous cellulosic material:	
4706.1000	-	Cotton linter pulp	14
	-	Other:	
4706.9100	--	Mechanical	14

4706.9200	-- Chemical	14
4706.9300	-- Semi-chemical	14
4707	Waste and scrap of paper or paperboard:	
4707.1000	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	14
4707.2000	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	14
4707.3000	- Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	14
4707.9000	- Other, including unsorted waste and scrap	14
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 4803 or 4818:	
4808.2000	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	20
4808.3000	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	20
4808.9000	- Other	20
4809	Carbon paper, self-copy paper and other copying or transfer paper (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state:	
4809.1000	- Carbon or similar copying paper	20
4809.2000	- Self-copy paper	20
4809.9000	- Other	20
4810	Paper and paperboard, coated on one or both sides with koolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets:	
4810.1100	-- Weighing not more than 150 g/m ²	7
4810.1200	-- Weighing more than 150 g/m ²	7
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process:	
4810.2100	-- Light-weight coated paper	7
4810.2900	-- Other	7

		- Kraft paper and paperboard, other than that of kind used for writing, printing or other graphic purposes:	
4810.3100	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less, excluding printed paper	20	
4810.3900	-- Other, excluding printed paper	20	
	- Other paper and paperboard, excluding printed paper:		
4810.9100	-- Multi-ply	20	
4810.9900	-- Other	20	
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 4803, 4809, 4810 or 4818:		
	- Tarred, bituminised or asphalted paper and paperboard:		
4811.1000	-- Corrugated roofing felt	15	
	- Gummed or adhesive paper and paperboard:		
4811.2100	-- Self adhesive	7	
4811.2900	-- Other	7	
4811.3100	-- Bleached, weighing more than 150 g/m ² , excluding printed paper	20	
	-- Other, excluding printed paper:		
4811.3900	--- Materials for machine packings	25	
4811.3900	--- Other	20	
	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:		
4811.4000	-- Materials for machine packings	25	
4811.4000	--- Paperboards for printing blocks	7	
4811.4000	--- Other	20	
	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
4811.9000	-- Materials for machine packings	20	
4811.9000	-- Paperboards for printing blocks	7	
4811.9000	-- Insulating boards	30	
4811.9000	-- Other	20	
4812	4812.0000	Filter blocks, slabs and plates of paper pulp	25
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:		
4813.1000	- In the form of booklets or tubes	70	
4813.2000	- In rolls of a width not exceeding 5 cm	70	
4813.9000	- Other	70	

4814	Wallpaper and similar wall coverings; window transparencies of paper:	
4814.1000	- "Ingrain" paper	35
4814.2000	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained embossed, coloured, design-printed or otherwise decorated layer of plastics	40
4814.3000	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	35
4814.9000	- Other	35
4815	4815.0000 Floor covering on a base of paper or of paperboard, whether or not cut to size	35
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
4816.1000	- Carbon or similar copying paper	7
4816.2000	- Self-copy paper	7
4816.3000	- Duplicator stencils	7
4816.9000	- Other	7
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:	
	- Envelopes:	
4817.1001	- Unprinted	30
4817.1009	- Other	50
4817.2000	- Letter cards, plain postcards and correspondence cards	35
4817.3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	50
4818	Toilet paper, handkerchiefs, cleaning tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:	
4818.2000	- Handkerchiefs, cleaning or facial tissues and towels	70
4818.3000	- Tablecloths and serviettes	70
	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:	
4818.4009	-- Other	70
4818.9000	- Other	70

4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:	
4819.6000	- Box files, letter trays, storage boxes and similar article, of a kind used in offices, shops or the like, excluding of paper and paperboard	70
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):	
4822.1000	- Of a kind used for winding textile yarn	7
4822.9000	- Other	7
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:	
	- Gummed or adhesive paper, in strips or rolls:	
4823.1100	-- Self-adhesive	4
4823.1900	-- Other	4
4823.2000	- Filter paper and paperboard	7
4823.3000	- Cards, not punched, for punch card machines, whether or not in strips	15
	- Rolls, sheets and dies, printed for self-recording apparatus:	
4823.4000	-- Paper for echo sounders	4
4823.4000	-- Other	15
	- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:	
4823.5100	-- Printed, embossed or perforated, excluding lined ruled into squares	30
4823.5900	-- Other	7
4823.6000	- Trays, dishes, plates, cups and the like, of paper or paperboard	70
	- Moulded or pressed articles of paper pulp:	
4823.7001	-- Tubes and machine packings, articles for technical use and similar small articles	25
4823.7002	-- Egg trays	70
4823.7009	-- Other	70
	- Other:	
4823.9001	-- Packings, draught excluders, washers and the like	25
4823.9002	-- Plates, strip, rods, profiles and the like	70
4823.9003	-- Articles commonly used in machinery or plant	25
	-- Other:	
4823.9009	--- Dress patterns	25
4823.9009	--- Other	70

5001	5001.0000	Silk-worm cocoons suitable for reeling	14
5002	5002.0000	Raw silk (not thrown	14
5003		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):	
	5003.1000	- Not carded or combed	21
5007		Woven fabrics of silk or of silk waste:	
		- Fabrics of noil silk:	
	5007.1001	-- Combined with rubber threads	20
		- Other fabrics, containing 85 % or more by weight of silk or silk waste other than noil silk	20
	5007.2001	-- Combined with rubber threads	20
		- Other fabrics:	
	5007.9001	-- Combined with rubber threads	20
5108		Yarn of fine animal hair (carded or combed), not put up for retail sale:	
	5108.1000	- Carded	20
	5108.2000	- Combed	20
5111		Woven fabrics of carded wool or of carded fine animal hair:	
		- Containing 85 % or more by weight of wool or fine animal hair:	
		-- Of a weight not exceeding 300 g/m ² :	
	5111.1101	--- Combined with rubber threads	20
		-- Other:	
	5111.1901	-- Combined with rubber threads	20
		- Other, mixed mainly or solely with man- made filaments:	
	5111.2001	-- Combined with rubber threads	20
		- Other, mixed mainly or solely with man- made staple fibres:	
	5111.3001	-- Combined with rubber threads	20
		- Other:	
	5111.9001	-- Combined with rubber threads	20
5112		Woven fabrics of combed wool or of combed fine animal hair:	
		- Containing 85 % or more by weight of wool or fine animal hair:	
		-- Of a weight not exceeding 200 g/m ² :	
	5112.1101	--- Combined with rubber threads	20
		-- Other:	
	5112.1901	--- Combined with rubber threads	20
		- Other, mixed mainly or solely with man- made filaments:	
	5112.2001	-- Combined with rubber threads	20
		- Other, mixed mainly or solely with man- made staple fibres:	
	5112.3001	-- Combined with rubber threads	20
		- Other:	

5113	5112.9001	-- Combined with rubber threads	20
		Woven fabrics of coarse animal hair or of horsehair:	
	5113.0001	- Combined with rubber threads	20
5202		Cotton waste (including yarn waste and garmented stock):	
	5202.1000	- Yarn waste (including thread waste)	25
5204		Cotton sewing thread, whether or not put up for retail sale:	
	5204.2000	- Put up for retail sale	15
5207		Cotton yarn (other than sewing thread) put up for retail sale:	
	5207.1000	- Containing 85 % or more by weight of cotton	15
	5207.9000	- Other	15
5208		Woven fabrics of cotton containin 85 % or more by weight of cotton, weighing not more than 200 g/m ² :	
		- Unbleached:	
		-- Plain weave, weighing not more than 100 g/m ² :	
	5208.1101	--- Combined with rubber threads	20
		-- Plain weave, weighing more than 100 g/m ² :	
	5208.1201	--- Combined with rubber threads	20
		-- 3-thread or 4-thread twill, including cross twill:	
	5208.1301	--- Combined with rubber threads	20
		-- Other fabrics:	
	5208.1901	--- Combined with rubber threads	20
		- Bleached:	
		-- Plain weave, weighing not more than 100 g/m ² :	
	5208.2101	--- Combined with rubber threads	20
		-- Plain weave, weighing more than 100 g/m ² :	
	5208.2201	--- Combined with rubber threads	20
		-- 3-thread or 4-thread twill, including cross twill:	
	5208.2301	--- Combined with rubber threads	20
		-- Other fabrics:	
	5208.2901	--- Combined with rubber threads	20
		- Dyad:	
		-- Plain weave, weighing not more than 100 g/m ² :	
	5208.3101	--- Combined with rubber threads	20
		-- Plain weave, weighing more than 100 g/m ² :	
	5208.3201	--- Combined with rubber threads	20
		-- 3-thread or 4-thread twill, including cross twill:	
	5208.3301	--- Combined with rubber threads	20
		-- Other fabrics:	
	5208.3901	--- Combined with rubber threads	20
		- Of yarns of different colours:	
		-- Plain weave, weighing not more than 100 g/m ² :	
	5208.4101	--- Combined with rubber threads	20
		-- Plain weave, weighing more than 100 g/m ² :	
	5208.4201	--- Combined with rubber threads	20
		-- 3-thread or 4-thread twill, including cross	

	twill:	
5208.4301	--- Combined with rubber threads	20
	-- Other fabrics:	
5208.4901	--- Combined with rubber threads	20
	- Printed:	
	-- Plain weave, weighing not more than 100 g/m ² :	
5208.5101	--- Combined with rubber threads	20
	-- Plain weave, weighing more than 100 g/m ² :	
5208.5201	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5208.5301	--- Combined with rubber threads	20
	-- Other fabrics:	
5208.5901	--- Combined with rubber threads	20
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² :	
	- Unbleached:	
	-- Plain weave:	
5209.1101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5209.1201	--- Combined with rubber threads	20
	-- Other fabrics:	
5209.1901	--- Combined with rubber threads	20
	- Bleached:	
	-- Plain weave:	
5209.2101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5209.2201	--- Combined with rubber threads	20
	-- Other fabrics:	
5209.2901	--- Combined with rubber threads	20
	- Dyed:	
	-- Plain weave:	
5209.3101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5209.3201	--- Combined with rubber threads	20
	-- Other fabrics:	
5209.3901	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
	-- Plain weave:	
5209.4101	--- Combined with rubber threads	20
	-- Denim:	
5209.4201	--- Combined with rubber threads	20
	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:	
5209.4301	--- Combined with rubber threads	20
	-- Other fabrics:	
5209.4901	--- Combined with rubber threads	20
	- Printed:	
	-- Plain weave:	
5209.5101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross	

	twill:	
5209.5201	--- Combined with rubber threads	20
5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² :	
	- Unbleached:	
	-- Plain weave:	
5210.1101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5210.1201	--- Combined with rubber threads	20
	-- Other fabrics:	
5210.1901	--- Combined with rubber threads	20
	- Bleached:	
	-- Plain weave:	
5210.2101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5210.2201	--- Combined with rubber threads	20
	-- Other fabrics:	
5210.2901	--- Combined with rubber threads	20
	- Dyed:	
	-- Plain weave:	
5210.3101	--- Combined with rubber threads	20
	-- 5-thread or 4-thread twill, including cross twill:	
5210.3201	--- Combined with rubber threads	20
	-- Other fabrics:	
5210.3901	--- Combined with rubber threads	20
	- Of yarns of different colours:	
	-- Plain weave:	
5210.4101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5210.4201	--- Combined with rubber threads	20
	-- Other fabrics:	
5210.4901	--- Combined with rubber threads	20
	- Printed:	
	-- Plain weave:	
5210.5101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5210.5201	--- Combined with rubber threads	20
	-- Other fabrics:	
5210.5901	--- Combined with rubber threads	20
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² :	
	- Unbleached:	
	-- Plain weave:	
5211.1101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross	

	twill:	
5211.1201	--- Combined with rubber threads	20
	-- Other fabrics:	
5211.1901	--- Combined with rubber threads	20
	- Bleached:	
	-- Plain weave:	
5211.2101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross	
	twill:	
5211.2201	--- Combined with rubber threads	20
	-- Other fabrics:	
5211.2901	--- Combined with rubber threads	20
	- Dyed:	
	-- Plain weave:	
5211.1101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross	
	twill:	
5211.3201	--- Combined with rubber threads	20
	-- Other fabrics:	
5211.3901	--- Combined with rubber threads	20
	- Of yarns of different colours:	
	-- Plain weave:	
5211.4101	--- Combined with rubber threads	20
	-- Denim:	
5211.4201	--- Combined with rubber threads	20
	-- Other fabrics of 3-thread or 4-thread twill,	
	including cross twill:	
5211.4301	--- Combined with rubber threads	20
	-- Other fabrics:	
5211.4901	--- Combined with rubber threads	20
	- Printed:	
	-- Plain weave:	
5211.5101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross	
	twill:	
5211.5201	--- Combined with rubber threads	20
	-- Other fabrics:	
5211.5901	--- Combined with rubber threads	20
5212	Other woven fabrics of cotton:	
	- Weighing not more than 200 g/m ² :	
	-- Unbleached:	
5212.1101	--- Combined with rubber threads	20
	-- Bleached:	
5212.1201	--- Combined with rubber threads	20
	-- Dyed:	
5212.1301	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5212.1401	--- Combined with rubber threads	20
	-- Printed:	
5212.1501	--- Combined with rubber threads	20
	- Weighing more than 200 g/m ² :	
	-- Unbleached:	
5212.2101	--- Combined with rubber threads	20
	-- Bleached:	

5212.2201	--- Combined with rubber threads	20
	-- Dyed:	
5212.2301	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5212.2401	--- Combined with rubber threads	20
	-- Printed:	
5212.2501	--- Combined with rubber threads	20
5305	Coconut, abaca (<u>Manila hemp</u> or <u>Musa</u> <u>textilis</u> Nees), ramia and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):	
	-- Other:	
5305.1900	-- Furniture stuffings in sheets	25
	-- Other:	
5305.9900	-- Furniture stuffing in sheets	25
5309	Woven fabrics of flax:	
	- Containing 85 % or more by weight of flax:	
	-- Unbleached or bleached:	
5309.1101	--- Combined with rubber threads	20
	-- Other:	
5309.1901	--- Combined with rubber threads	20
	- Containing less than 85 % by weight of flax:	
	-- Unbleached or bleached:	
5309.2101	--- Combined with rubber threads	20
	-- Other:	
5309.2901	--- Combined with rubber threads	20
5310	Woven fabrics of jute or of other textile bast fibres of heading No. 5303:	
	- Unbleached:	
5310.1001	-- Combined with rubber threads	20
	-- Other:	
5310.1009	--- Wrapping fabrics	2
5310.1009	--- Canvas and tarpaulin cloth	15
5310.1009	--- Other	20
	- Other:	
5310.9001	-- Combined with rubber threads	20
	-- Other:	
5310.9009	--- Wrapping fabrics	2
5310.9009	--- Canvas and tarpaulin cloth	15
5310.9009	--- Other	20
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	
5311.0001	- Combined with rubber threads	2
	-- Other ramie:	
5311.0009	--- Wrapping fabrics of true hemp	2
5311.0009	--- Canvas and tarpaulin cloth of true hemp	15
5311.0009	--- Other	20

5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 5404: - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters:	
5407.1001	-- Combined with rubber threads	20
5407.2001	- Woven fabrics obtained from strip or the like: -- Combined with rubber threads	20
5407.3001	- Fabrics specified in Note 9 to Section XI: -- Combined with rubber threads	20
5407.4101	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides: -- Unbleached or bleached: -- Combined with rubber threads	20
5407.4201	-- Dyed: --- Combined with rubber threads	20
5407.4301	-- Of yarns of different colours: -- Combined with rubber threads	20
5407.4401	-- Printed: -- Combined with rubber threads	20
5407.5101	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments: -- Unbleached or bleached: --- Combined with rubber threads	20
5407.5201	-- Dyed: --- Combined with rubber threads	20
5407.5301	-- Of yarns of different colours: --- Combined with rubber threads	20
5407.5401	-- Printed: --- Combined with rubber threads	20
5407.6001	- Other woven fabrics, containing 85 % or more by weight of non-textured polyester filaments: -- Combined with rubber threads	20
5407.7101	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments: -- Unbleached or bleached: --- Combined with rubber threads	20
5407.7201	-- Dyed: --- Combined with rubber threads	20
5407.7301	-- Of yarns of different colours: --- Combined with rubber threads	20
5407.7401	-- Printed: --- Combined with rubber threads	20
5407.8101	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton: -- Unbleached or bleached: --- Combined with rubber threads	20
5407.8201	-- Dyed: --- Combined with rubber threads	20
5407.8301	-- Of yarns of different colours: --- Combined with rubber threads	20
5407.8401	-- Printed: --- Combined with rubber threads	20

	- Other woven fabrics:	
	-- Unbleached or bleached:	
5407.9101	--- Combined with rubber threads	20
	-- Dyed:	
5407.9201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5407.9301	--- Combined with rubber threads	20
	-- Printed:	
5407.9401	--- Combined with rubber threads	20
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 5405:	
	- Woven fabrics obtained from high tenacity yarn, of viscose rayon:	
5408.1001	--- Combined with rubber threads	20
	- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:	
	-- Unbleached or bleached:	
5408.2101	--- Combined with rubber threads	20
	-- Dyad:	
5408.2201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5408.2301	--- Combined with rubber threads	20
	-- Printed:	
5408.2401	--- Combined with rubber threads	20
	- Other woven fabrics:	
	-- Unbleached or bleached:	
5408.3101	--- Combined with rubber threads	20
	-- Dyed:	
5408.3201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5408.3301	--- Combined with rubber threads	20
	-- Printed:	
5408.3401	--- Combined with rubber threads	20

5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres:	
	- Containing 85 % or more by weight of polyester staple fibres:	
	-- Unbleached or bleached:	
5512.1101	--- Combined with rubber threads	20
	-- Other:	
5512.1901	--- Combined with rubber threads	20
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
	-- Unbleached or bleached:	
5512.2101	--- Combined with rubber threads	20
	-- Other:	
5512.2901	--- Combined with rubber threads	20
	- Other:	
	-- Unbleached or bleached:	
5512.9101	--- Combined with rubber threads	20
	-- Other:	
5512.9901	--- Combined with rubber threads	20
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² :	
5513.1101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513.1201	--- Combined with rubber threads	20
	-- Other woven fabrics of polyester staple fibres:	
5513.1301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5513.1901	--- Combined with rubber threads	20
	- Dyed:	
	-- Of polyester staple fibres, plain weave:	
5513.2101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513.2201	--- Combined with rubber threads	20
	-- Other woven fabrics of polyester staple fibres:	
5513.2301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5513.2901	--- Combined with rubber threads	20
	- Of yarns of different colours:	
	-- Of polyester staple fibres, plain weave:	
5513.3101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill,	

	of polyester staple fibres:	
5513.3201	--- Combined with rubber threads	20
	-- other woven fabrics of polyester staple fibres:	
5513.3301	--- Combined with rubber threads	20
	- Printed:	
	-- Of polyester staplefibres, plain weave:	
5513.41101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513.4201	--- Combined with rubber threads	20
	-- Other woven fabrics of polyester staple fibres:	
5513.4301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5513.4901	--- Combined with rubber threads	20
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² :	
	- Unbleached or bleached:	
	-- Of polyesters staple fibres, plain weave:	
5514.1101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514.1201	--- Combined with rubber threads	20
	-- Other woven fabrics of polyester staple fibres:	
5514.1301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5514.1901	--- Combined with rubber threads	20
	- Dyed:	
	-- Of polyester staple fibres, plain weave:	
5514.2101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514.2201	--- Combined with rubber threads	20
	-- Other woven fabrics of polyester staple fibres:	
5514.2301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5514.2901	--- Combined with rubber threads	20
	- Of yarns of different colours:	
	-- Of polyester staple fibres, plain weave:	
5514.3101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514.3201	--- Combined with rubber threads	20
	- Other	20
	-- Other woven fabrics of polyester staple fibres:	
5514.3301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5514.3901	--- Combined with rubber threads	20
	- Printed:	

	-- Of polyester staple fibres, plain weave:	
5514.4101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514.4201	--- Combined with rubber threads	20
	-- Other woven fabrics of polyester staple fibres:	
5514.4301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5514.4901	--- Combined with rubber threads	20
5515	Other woven fabrics of synthetic staple fibres:	
	- Of polyester staple fibres:	
	-- Mixed mainly or solely with viscose rayon staple fibres:	
5515.1101	--- Combined with rubber threads	20
	-- Mixed mainly or solely with man-made filaments:.....	
5515.1201	--- Combined with rubber threads	20
	-- Mixed mainly or solely with wool or fine animal hair:	
5515.1301	--- Combined with rubber threads	20
	-- Other:	
5515.1901	--- Combined with rubber threads	20
	- Of acrylic or modacrylic staple fibres:	
	-- Mixed mainly or solely with man-made filaments:	
5515.2101	--- Combined with rubber threads	20
	-- Mixed mainly or solely with wool or fine animal hair:	
5515.2201	--- Combined with rubber threads	20
	-- Other:	
5515.2901	--- Combined with rubber threads	20
	- Other woven fabrics:	
	-- Mixed mainly or solely with man-made filaments:	
5515.9101	--- Combined with rubber threads	20
	-- Mixed mainly or solely with wool or fine animal hair:	
5515.9201	--- Combined with rubber threads	20
	-- Other:	
5515.9901	--- Combined with rubber threads	20
5516	Woven fabrics of artificial staple fibres:	
	- Containing 85 % or more by weight of artificial staple fibres:	
	-- Unbleached or bleached:	
5516.1101	--- Combined with rubber threads	20
	-- Dyed:	
5516.1201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5516.1301	--- Combined with rubber threads	20
	-- Printed:	
5516.1401	--- Combined with rubber threads	20
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-	

	made filaments:	
	-- Unbleached or bleached:	
5516.2101	--- Combined with rubber threads	20
	-- Dyed:	
5516.2201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5516.2301	--- Combined with rubber threads	20
	-- Printed:	
5516.2401	--- Combined with rubber threads	20
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
	-- Unbleached or bleached:	
5516.3101	--- Combined with rubber threads	20
	-- Dyed:	
5516.3201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5516.3301	--- Combined with rubber threads	20
	-- Printed:	
5516.3401	--- Combined with rubber threads	20
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:	
	-- Unbleached or bleached:	
5516.4101	--- Combined with rubber threads	20
	-- Dyed:	
5516.4201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5516.4301	--- Combined with rubber threads	20
	-- Printed:	
5516.4401	--- Combined with rubber threads	20
	- Other:	
	-- Unbleached or bleached:	
5516.9101	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5516.9301	--- Combined with rubber threads	20
	-- Printed:	
5516.9401	--- Combined with rubber threads	20
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile duns and mill neps:	
	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:	
5601.1009	-- Other	25
	- Wadding; other articles of wadding:	
	-- Of cotton:	
5601.2101	--- Wadding	25
5601.2102	--- Filter for sieving milk	25
5601.2109	--- Other	25
	-- Of man-made fibres:	
5601.2201	--- Wadding	25
5601.2209	--- Other	25

	-- Other:	
5601.2901	--- Wadding	25
5601.2909	--- Other	25
5601.3000	- Textile fofck and dust and mill neps	25
5602	Felt, whether or not impregnated, coated, covered or laminated:	
5602.1000	- Needleloom felt and stitch-bonded fibre fabrics	25
	- Other felt, not impregnated, coated, covered or laminated:	
5602.2100	-- Of wool or fine animal hair	25
5602.2900	-- Of other textile materials	25
	- Other:	
5602.9009	-- Other	25
5609	Articles of yarn, strip or the like of heading No. 5404 or 5405 twine, cordage, rope or cables, net elsewhere specified or included:	
5609.0002	- Shoe laces	30
5609.0009	- Other	35
5806	Narrow woven fabrics, other than goods of heading No. 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):	
	- Woven pile fabrics (including terry towelling and similar tery fabrics) and cheille fabrics:	
5806.1001	-- Combined with rubber threads	20
	- Other woven fabrics, containig by weight 5 % or more of elastomeric yarn or rubber thread:	
5806.2001	-- Combined with rubber threads	20
	- Other woven fabrics:	
	-- Of cotton:	
5806.3101	-- Combined with rubber threads	20
	-- Of man-made fibres:	
5806.3201	-- Combined with rubber threads	20
	-- Of other textile materials:	
5806.3901	-- Combined with rubber threads	20
	- fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):	
5806.4001	-- Combined with rubber threads	20
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textilo fabrics of a kind used for hot foundations:	
5901.1000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	15
	- Other:	
5901.9000	-- Painting canvas	15
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut	

		to shape:	
5904.1000		- Linoleum	35
		- Other:	
5904.9100		-- With a base consisting of needleloom felt or nonwovens	35
5904.9200		-- With other textile base	35
5905		Textile wall coverings:	
5905.0000		- Of jute or true hemp	20
5906		Rubberised textile fabrics, other than those of heading No. 5902:	
		Adhesive tape of a width not exceeding 20 cm:	
5906.1000		-- Insulated tape	25
		-- Other:	
5906.9900		--- Hospital bed sheeting	35
5906.9900		--- Other	25
5908	5908.0000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubularknitted gas mantle fabric therefor, whether or not impregnated	18
5909		Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials:	
	5909.0000	- Fire hoses	30
	5909.0000	- Other	35
5910	5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material	25
5911		Textile products and articles, for technical uses, specified in Note 7 to this Chapter:	
	5911.1000	- Textile fabrics, felt and felt-lined woven fabrics, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses	25
	5911.2000	- Bolting cloth, whether or not made up	25
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	
	5911.3100	-- Weighing less than 650 g/m ²	25
	5911.3200	-- Weighing 650 g/m ² or more	25
	5911.4000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	25
	5911.9000	- Other	25
6307		Other made up articles, including dress patterns:	
		- Other:	
	6307.9009	-- Shoe lecas	50
	6307.9009	-- Sealing material for window panes	35
	6307.9009	-- Tanks of a volume over 300 l	35

6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, nailing, screwing, plugging or similar processes:	
6401.1000	-- Footwear incorporating a protective metal toe-cap	50
	- Other footwear:	
	-- Covering the knee:	
6401.9101	--- Boots	25
6401.9109	--- Other	50
	-- Covering the ankle but not covering the knee:	
6401.9201	--- Boots	25
6401.9209	--- Other	50
	-- Other:	
6401.9901	--- Boots	25
6401.9909	--- Other	50
6402	Other footwear, with outer soles and uppers of rubber or plastics:	
	- Sport footwear:	
6402.1100	-- Ski-boots and cross-country ski footwear	50
6402.2000	Footwear with upper straps or thongs assembled to the sole by means of plugs	50
6402.3000	- Other footwear, incorporating a protective metal toe-cap	50
	- Other footwear:	
6402.9100	-- Covering the ankle	50
6402.9900	-- Other	50
6406	Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:	
6406.1000	- Uppers and parts thereof, other than stiffeners	45
6406.2000	- Outer soles and heels, of rubber or plastics	11
	- Other:	
6406.9100	-- Of wood	11
	-- Of other materials:	
6406.9901	--- Gaiters, leggings and similar articles and parts thereof	65
6406.9909	--- Other	11
6501	6501.0000 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	30
6502.	6502.0000 Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	30
6503	6503.0000 Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed	65
6504	6504.0000 Hats and other headgear, plaited or made by	

		assembling strips of any material, whether or not lined or trimmed	65
6505		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed, excluding headgear of fur-skin and artificial fur:	
		- Hair-nets:	
	6505.1000	-- Of human hair	100
	6505.1000	-- Other	65
	6505.9000	- Other	65
6506		Other headgear, whether or not lined or trimmed:	
	6506.1000	- Safety headgear	7
		- Other:	
	6506.9100	- Of rubber or of plastics	65
	6506.9900	- Of other materials	65
6507	6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	30
6601		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):	
	6601.1000	- Garden or similar umbrellas	45
		- Other:	
	6601.9100	-- Having a telescopic shaft	45
	6601.9900	-- Other	45
6602	6602.0000	Walking-sticks, seat-sticks, whips, riding-crops and the like	25
6603		Parts, trimmings and accessories of articles of heading No. 6601 or 6602:	
	6603.1000	- Handles and knobs	25
	6603.2000	- Umbrella frames, including frames mounted on shafts (sticks)	25
	6603.9000	- Other	25
6701	6701.0000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 0505 and worked quills and scapes)	100
6702		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:	
	6702.1000	- Of plastics	100
	6702.9000	- Of other materials	100
6703	6703.0000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	70

6704		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:	
		- Of synthetic textile materials:	
	6704.1100	-- Complete wigs	100
	6704.1900	-- Other	100
	6704.2000	- Of human hair	100
	6704.9000	- Of other materials	100
6802		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing artificially coloured granules, chippings and powder, of natural stone (including slate):	
		- Tile, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder:	
	6802.1000	-- Of slate	35
6803	6803.0000	Worked slate and articles of slate or of agglomerated slate	35
6804		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stone, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	
	6804.1000	- Millstones and grindstones for milling, grinding or pulping	7
		- Other millstones, grindstones, grinding wheels and the like:	
	6804.2100	-- Of agglomerated synthetic or natural diamond	7
	6804.2200	-- Of other agglomerated abrasives or of ceramics	7
	6804.2300	-- Of natural stone	7
	6804.3000	-- Hand sharpening or polishing stones	7
6805		Natural or artificial abrasive powder of grain, on a base of textile material, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:	
	6805.1000	- On a base of woven textile fabric only	25
	6805.3000	- On a base of other materials	35
6807		Articles of asphalt or of similar material (for	

		example, petroleum bitumen or coal tar pitch):	
		- In rolls:	
	6807.1009	-- Other	35
	6807.9002	-- Machine packings	35
	6807.9009	-- Other	35
6808	6808.0000	Panels, boards, tiles, blocks and similar articles of vegetable fibre of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	35
6809		Articles of plaster or of compositions based on plaster:	
		- Boards, sheets, panels, tiles and similar articles, not ornamented:	
		-- Faced or reinforced with paper or paperboard only:	
	6809.1101	--- For buildings	35
	6809.1009	--- Other	80
		-- Other:	
	6809.1901	--- For buildings	35
	6809.1909	--- Other	35
		- Other articles:	
	6809.9001	--- For buildings	35
	6809.9002	-- Moulds	80
	6809.9009	-- Other	80
6810		Articles of cement, of concrete or of artificial stone, whether or not reinforced:	
		- Tiles, flagstones, bricks and similar articles:	
	6810.1100	-- Building blocks and bricks	35
	6810.1900	-- Other	80
	6810.200	-- Pipes	80
		- Other articles:	
	6810.9100	-- Prefabricated structural components for building or civil engineering	35
	6810.9900	-- Other	80
6811		Articles of asbestos-cement, of cellulose fibre-cement or the like:	
		- Other sheets, panels, tiles and similar articles:	
	6811.2001	--- For buildings	35
	6811.2009	--- Other	80
	6811.3000	- Tubes, pipes and tube or pipe fittings	80
	6811.9001	--- For buildings	35
	6811.9009	-- Other	80
6812		Fabricated asbestos fibres; mixtures with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 6811 or 6813:	
	6812.1000	- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	25
	6812.2000	- Yarn and thread	25

6812.3000	- Cords and string whether or not plaited	25
6812.4000	- Woven or knitted fabric	25
6812.5000	- Clothing, clothing accessories, footwear and headgear	25
6812.6000	- Paper, millboard and felt	25
6812.7000	- Compressed asbestos fibre jointing, in sheets or rolls	25
	- Other:	
6812.9001	-- Machine packings	25
6812.9009	-- Other	25
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:	
6813.1000	- Brake linings and pads	25
6813.9000	- Other	25
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:	25
6815	Articles of stone or of other mineral substances (including articles of pest), not elsewhere specified or included:	
	- Non-electrical articles of graphite or other carbon:	
6815.1001	-- Moulds of graphite	80
6815.1002	-- Machine packings	80
6815.1009	-- Other	80
	- Articles of pest:	
6815.2000	-- Flower-pots for planting	20
6815.2000	-- Other	80
	- Other articles:	
	-- Containing magnesite, dolomite or chromite:	
6815.9102	--- Machine packings	80
6815.9109	--- Other	80
	-- Other:	
6815.9902	--- Machine packings	80
	--- Other:	
6815.9909	--- Household utensils	100
6815.9909	--- Other	80
6901	6901.0000 Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	14
6902	Refractory, bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:	

6902.1000	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	14
6902.2000	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	14
6902.9000	- Other	14
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths:	
6903.1000	- Containing by weight more than 50 % of graphite or other forms of carbon or of a mixture of these products	14
6903.2000	- Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	14
6903.9000	- Other	14
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:	
6904.1000	- Building bricks	35
6904.9000	- Other	35
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:	
6905.1000	- Roofing tiles	35
6905.9000	- Other	35
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:	
6907.1000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	35
6907.9000	- Other	35
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:	
6908.1000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	35
6908.9000	- Other	35
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tube and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or pecking of goods:	

		- Ceramic wares for laboratory, chemical or other technical uses:	
	6909.1100	-- Of porcelain or china	35
	6909.1900	-- Other	35
	6909.9000	- Other	35
6910		Ceramic sinks, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:	
	6910.1000	- Of porcelain or china	80
	6910.9000	- Other	80
6911		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:	
	6911.1000	- Tableware and kitchenware	100
	6911.9000	- Other	100
6912	6912.0000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	100
6914		Other ceramic articles:	
	6914.1000	- Of porcelain or china	70
	6914.9000	- Other	70
7001	7001.0000	Cullet and other waste and scrap of glass; glass in the mass	18
7002		Glass in balls (other than microspheres of heading No. 7018), rods or tubes, unworked:	
	7002.1000	- Balls	18
	7002.2000	- Rods	18
		- Tubes:	
	7002.3100	-- Of fused quartz or other fused silica	18
	7002.3200	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 C to 300 C	18
	7002.3900	-- Other	18
7003		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked:	
		- Non wired sheets:	
	7003.1100	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	18
	7003.1900	-- Other	18
	7003.2000	- Wired sheets	18
	7003.3000	- Profiles	18
7004		Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not	

		otherwise worked:	
	7004.1000	- Glass, coloured throughout the mass (body tinted), specified, flaked or having an absorbent or reflecting layer	18
7005		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked:	
		- Non-wired glass, having an absorbent or reflecting layer:	
	7005.1000	-- In rectangles	18
	7005.2100	--- Other	50
		-- Other:	
	7005.2900	--- In rectangles	18
	7005.2900	--- Other	50
		-- Wired glass:	
	7005.3000	--- In rectangles	18
	7005.3000	--- Other	50
7006	7006.0000	Glass of heading No. 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	50
7010		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods, preserving jars of glass; stoppers, lids and other closures, of glass:	
	7010.1000	- Ampoules	35
7016		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:	
	7016.1000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	100
		- Other:	
	7016.9001	-- Leaded lights and the like	50
7017		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:	
	7017.1000	- Of fused quartz or other fused silica	35
	7017.2000	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300° C	35
	7017.9000	- Other	35
7018		Glass beads, imitation pearls, imitation precious	

	or semi-precious stone and similar glass smallwares, and articles thereof other than imitation jewellery; articles; statuettes and other ornaments of lamp- worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:	
7018.1000	- Glass beads, imitation pearls, imitation precious stone and similar glass smallwares	100
7018.2000	- Glass microspheres not exceeding 1 mm in diameter	100
7018.9000	- other	100
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):	
7019.1000	- Silvers, rovings, yarn and chopped strands	20
7019.2000	- Woven fabrics, including narrow fabrics	30
	- Thin sheets (volles), webs, mats, mattresses, boards and similar nonwoven products:	
	-- Mats:	
7019.3101	--- For buildings	0
7019.3109	--- Other	35
7019.3200	-- Thin sheets (volles)	35
	-- Other:	
7019.3901	--- For buildings	35
7019.3902	--- For making fiber glass	35
7019.3903	--- Machine peckings and materials therefor	35
7019.3909	--- Other	35
	- Other:	
7019.9001	-- Life saving apparatus	35
7019.9002	-- Machine peckings and materials therefor	35
7019.9009	-- Other	35
7020	Other articles of glass:	
7020.0001	- For fishing gear	2
7020.0009	- Other	70
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport:	
7101.1000	- Natural pearls	20
	- Cultured pearls:	
7101.2100	-- Unworked	20
7101.2200	-- Worked	20
7102	Diamonds, whether or not worked, but not mounted or set:	
7102.1000	Unsorted	20
	Industrial:	
7102.2100	-- Unworked or simply sawn, cleaved or bruted	20
7102.2900	-- Other	20
	- Non-industrial:	
7102.3100	-- Unworked or simply sawn, cleaved or bruted	20

	7102.3900	-- Other	20
7103		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones, temporarily strung for convenience of transport:	
	7103.1000	- Unworked or simply seen or roughly shaped	20
		- Otherwise worked:	
	7103.9100	-- Rubies, sapphires and emeralds	20
	7103.9900	-- Other	20
7104		Synthetic or reconstructed precious or semi-precious stone, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport:	
	7104.1000	- Piezo-electric quartz	20
	7104.2000	- Other, unworked or simply seen or roughly shaped	20
	7104.9000	- Other	20
7105		Dust and powder of natural or synthetic precious or semi-precious stones:	
	7105.1000	- Of diamonds	20
	7105.9000	- Other	0
7106		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:	
	7106.1000	- Powder	20
		- Other:	
	7106.9100	-- Unwrought	20
	7106.9200	-- Semi-manufactured	20
7107	7107.0000	Base metals clad with silver, not further worked than semi-manufactured	20
7108		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:	
		- Non-monetary:	
	7108.1100	-- Powder	20
	7108.1200	-- Other unwrought forms	20
		-- Other semi-manufactured forms:	
	7108.1301	--- Gold bullion	20
	7108.1309	--- Other	20
	7108.2000	- Monetary	20
7109	7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured	20
7110		Platinum, unwrought or in semi-manufactured forms, or in powder form:	

		- Platinum:	
	7110.1100	-- Unwrought or in powder form	20
	7110.2900	-- Other	20
		- Rhodium:	
	7110.3100	-- Unwrought or in powder form	20
	7110.3900	-- Other	20
	7110.4100	-- Unwrought or in powder form	20
	7110.4900	-- Other	20
7111	7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	20
7112		Waste and scrap of precious metal or of metal clad with precious metal:	
	7112.1000	- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	20
	7112.2000	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	20
	7112.9000	- Other	20
7113		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:	
		- Of precious metal whether or not plated or clad with precious metal:	
	7113.1100	-- Of silver, whether or not plated or clad with other precious metal	20
	7113.1900	-- Of other precious metal, whether or not plated or not plated or clad with precious metal	20
	7113.2000	- Of base metal clad with precious metal	20
7114		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:	
		- Of precious metal whether or not plated or clad with precious metal:	
		-- Of silver, whether or not plated or clad with other precious metal:	
	7114.1101	--- Household articles	60
	7114.1109	--- Other	60
		-- Of other precious metal, whether or not plated or clad with precious metal:	
	7114.1901	--- Household articles	60
	7114.1909	--- Other	60
		- Of base metal clad with precious metal:	
	7114.2001	-- Household articles	60
	7114.2009	--- Other	60
7115		Other articles of precious metal or of metal clad with precious metal:	
	7115.1000	- Catalysts in the form of wire cloth or grill, of platinum	35

	- Other:	
7115.9001	-- For technical use	35
7115.9009	--- Other	60
7116	Articles of natural or cultured pearls, precious or semiprecious stones (natural, synthetic or reconstructed):	
7116.1000	- Of natural or cultured pearls	60
7116.2000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	60
7117	Imitation jewellery:	
	- Of base metal, whether or not plated with precious metal:	
7117.1100	-- Cuff-links and studs	10
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms:	
7201.1000	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	2
7201.2000	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	2
7201.3000	- Alloy pig iron	2
7201.4000	- Spiegeleisen	2
7202	Ferro alloys:	
	- Ferro-manganese:	
7202.1100	-- Containing by weight more than 2 % of carbon	2
7202.1900	-- Other	2
	- Ferro-silicon:	
7202.2100	-- Containing by weight more than 55 % of silicon	2
	-- Other	2
7202.2900	-- Other	2
7202.3000	- Ferro-silico-manganese	2
	- Ferro-chromium:	
7202.4100	-- Containing by weight more than 4 % of carbon	2
7202.4900	-- Other	2
7202.5000	- Ferro-silico-chromium	2
7202.6000	- Ferro-nickel	2
7202.7000	- Ferro-molybdenum	2
7202.8000	- Ferro-tungsten and ferro-silico-tungsten	2
	- Other:	
7202.9100	- Ferro-titanium and ferro-silico-titanium	2
7202.9200	- Ferro-vanadium	2
7202.9300	- Ferro-niobium	2
7202.9900	-- Other	2
7203	Ferrous products obtained by direct reduction of iron ore and other spiny ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms:	

7203.1000	- Ferrous products obtained by direct reduction of iron ore	2
7203.9000	- Other	2
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel:	
7204.1000	- Waste and scrap of cast iron	2
	- Waste and scrap of alloy steel:	
7204.2100	-- Of stainless steel	2
7204.2900	-- Other	2
7204.3000	- Waste and scrap of tin-coated iron or steel	2
	- Other waste and scrap:	
7204.4100	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	2
7204.4900	-- Other	2
7204.5000	- Remelting scrap ingots	2
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel:	
7205.1000	- Granules	2
	- Powders:	
7205.2100	-- Of alloy steel	2
7205.2900	-- Other	2
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 7203):	
7206.1000	- Ingots	2
7206.9000	- Other	2
7207	Semi-finished products of iron or non-alloy steel:	
	- Containing by weight less than 0.25 % of carbon:	
7207.1100	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	2
7207.1200	-- Other, of rectangular (other than square) cross-section	2
7207.2000	- Containing by weight 0.25 % or more of carbon	2
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, pickled or coated:	
	- In coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 Mpa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7208.1100	-- Of a thickness exceeding 10 mm	2
7208.1200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	2
7208.1300	-- Of a thickness of 3 mm or more but less than 4.75 mm	2
7208.1400	-- Of a thickness of less than 3 mm	2
	- Other, in coils, not further worked than	

	hot-rolled:	
7208.2100	-- Of a thickness exceeding 10 mm	2
7208.2200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	2
7208.2300	-- Of a thickness of 3 mm or more but less than 4.75 mm	2
7208.2400	-- Of a thickness of less than 3 mm	2
	- Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7208.3100	-- Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief	2
7208.3200	-- Other, of a thickness exceeding 10 mm	2
7208.3300	-- Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	2
7208.3400	-- Other, of a thickness of 3 mm or more but less than 4.75 mm	2
7208.3500	-- Other, of a thickness of less than 3 mm	2
	- Other, not in coils, not further worked than hot- rolled:	
7208.4100	-- Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief	2
7208.4200	-- Other, of a thickness exceeding 10 mm	2
7208.4300	-- Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	2
7208.4400	-- Other, of a thickness of 3 mm or more but less than 4.75 mm	2
7208.4500	-- Other, of a thickness of less than 3 mm	2
	Other:	
7208.9000	-- Corrugated	15
7208.9000	- Other	2
7209	Flat-rolled products of iron non-alloy steel, of a width of 600 mm or more, cold rolled (cold-reduced), not clad, plated or coated:	
	- In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7209.1100	-- Of a thickness of 3 mm or more	2
7209.1200	-- Of a thickness exceeding 1 mm but less than 3 mm	2
7209.1300	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	2
7209.1400	-- Of a thickness of less than 0.5 mm	2
	- Other, in coils, not further worked than cold-rolled (cold-reduced):	
7209.2100	-- Of a thickness of 3 mm or more	2

7209.2300	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	2
7209.2400	-- Of a thickness of less than 0.5 mm	2
	- Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 355 MPa:	
7209.3100	-- Of a thickness of 3 mm or more	2
7209.3200	-- Of a thickness exceeding 1 mm but less than 3 mm	2
7209.3300	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	2
7209.3400	-- Of a thickness of less than 0.5 mm	2
	- Other, not in coils, not further worked than cold-rolled (cold-reduced):	
7209.4100	-- Of a thickness of 3 mm or more	2
7209.4200	-- Of a thickness exceeding 1 mm but less than 3 mm	2
7209.4300	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	2
7209.4400	-- Of a thickness of less than 0.5 mm	2
	- Other:	
7209.9000	-- Corrugated	15
7209.9000	- Other	2
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:	
	- Plated or coated with tin:	
7210.1100	-- Of a thickness of 0.5 mm or more	2
7210.1200	-- Of a thickness of less than 0.5 mm	2
	- Plated or coated with lead, including terne-plate:	
7210.2001	-- Corrugated	15
7210.2009	-- Other	2
	- Electrolytically plated or coated with zinc:	
	-- Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7210.3101	--- Corrugated	15
7210.3109	--- Other	2
	-- Other:	
7210.3901	--- Corrugated	15
7210.3909	--- Other	2
	- Otherwise plated or coated with zinc:	
7210.4100	-- Corrugated	15
7210.4900	-- Other	2
	- Plated or coated with chromium oxides or with chromium and chromium oxides:	
7210.5001	--- Corrugated	15
7210.5009	--- Other	2
	- Plated or coated with aluminium:	
7210.6001	-- Corrugated	15
7210.6009	-- Other	2
	- Painted, varnished or plastic coated:	
7210.7001	--- Corrugated	15

7210.7009	-- Other	2
7210.9000	-- Other	2
7211	Flat-rolled products of iron or non- alloy steel, of a width of less than 600 mm, not clad, plated or coated:	
	- Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7211.1100	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	2
7211.1200	-- Other, of a thickness of 4.75 mm or more	2
7211.1900	-- Other	2
	- Other, not further worked than hot- rolled;	
7211.2100	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	2
7211.2200	-- Other, of a thickness of 4.75 mm or more	2
7211.2900	-- Other	2
7211.3000	- Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	2
	- Other, not further worked than cold- rolled (cold-reduced):	
7211.4100	-- Containing by weight less than 0.25 % of carbon	2
7211.4900	-- Other	2
7211.9000	- Other	2
7212	Flat-rolled products of iron or non- alloy steel, of a width of less than 600 mm, clad, plated or coated:	
7212.1000	-- Plated or coated with tin	2
	- Electrolytically plated or coated with zinc:	
	-- Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7212.2101	--- Corrugated,	15

7212.2109	--- Other	2
	-- Other:	
7212.2901	--- Corrugated	15
7212.2909	--- Other	2
	- Otherwise plated or coated with zinc:	
7212.3001	-- Corrugated	15
7212.3009	-- Other	2
	- Otherwise plated or coated:	
7212.5001	-- Corrugated	15
7212.5009	-- Other	2
	- Clad:	
7212.6001	-- Corrugated	15
7212.6009	-- Other	2
7213	Bars and rods, hot-rolled, in irregular wound coils, of iron or non- alloy steel:	
	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:	
7213.1001	-- For reinforcing concrete	35
7213.1009	-- Other	2
	- Of free-cutting steel:	
7213.2001	-- For reinforcing concrete	35
7213.2009	-- Other	2
	- Other, containing by weight less than 0.25 % of carbon:	
	-- Of circular cross-section measuring less than 14 mm in diameter:	
7213.3101	--- For reinforcing concrete	35
7213.3109	--- Other	2
	-- Other:	
7213.3901	--- For reinforcing concrete	35
7213.3909	--- Other	2
	- Other, containing by weight 0.25 % or more but less than 0.6 % of carbon:	
	-- Of circular cross-section measuring less than 14 mm in diameter:	
7213.4101	--- For reinforcing concrete	35
7213.4909	--- Other	2
	- Other, containing by weight 0.6 % or more of carbon:	
7213.5001	-- For reinforcing concrete	35
7213.5009	-- Other	2
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:	
7214.1000	- Forged	2
	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	

7214.2001	-- For reinforcing concrete	35
7214.2009	- Other	2
	- Of free-cutting steel:	
7214.3001	-- For reinforcing concrete	35
7214.3009	-- Other	2
	- Other, containing by weight less than 0.25 % of carbon:	
7214.4001	-- For reinforcing concrete	35
7214.4009	-- Other	2
	- Other, containing by weight 0,25 % or more but less than 0,6 % of carbon:	
7214.5001	-- For reinforcing concrete	35
7214.5009	-- Other	2
	- Other, containing by weight 0,6 % or more of carbon:	
7214.6001	-- For reinforcing concrete	35
7214.6009	-- Other	2
7215	Other bars and rods of iron or non-alloy steel:	
	- Of free-cutting steel, not further worked than cold-formed or cold- finished:	
7215.1000	-- Welding wire	7
7215.1000	-- Other	7
	- Other, not further worked than cold- formed or cold-finished, containing by weight less than 0,25 % of carbon:	
7215.2000	-- Welding wire	7
7215.2000	-- Other	18
	- Other, not further worked than cold- formed or cold-finished, containing by weight 0,25 % or more but less than 0,6 % of carbon:	
7215.3000	-- Welding wire	7
7215.3000	-- Other	18
	- Other, not further worked than cold- formed or cold-finished, containing by weight 0,6 % or more of carbon:	
7215.4000	-- Welding wire	18
	- Other:	
7215.9000	-- Welding wire	7
7215.9000	-- Other	18
7216	Angles, shapes and sections of iron or non-alloy steel:	
7216.1000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	2
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	
7216.2100	-- L sections	2

7216.2200	-- T sections	2
	- U, I or M sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	
7216.3100	-- U sections	2
7216.3200	-- I sections	2
7216.3300	-- M sections	2
7216.4000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	2
7216.5000	- Other angles, shapes and sections, not further worked than hot-rolled, hot- drawn or extruded	2
7216.6000	- Angles, shapes and sections, not further worked than cold-formed or cold-finished	2
	- Other:	
7216.9001	-- For buildings	2
7216.9009	-- Other	2
7217	Wire of iron or non-alloy steel:	
	- Containing by weight less than 0.25 % of carbon:	
7217.1100	-- Not plated or coated, whether or not polished	18
7217.1200	-- Plated or coated with zinc	18
7217.1200	-- Plated or coated with other base metals	18
7217.1900	Other	18
	- Containing by weight 0,25 % or more but less than 0,6 % of carbon:	
7217.2100	-- Not plated or coated, whether or not polished	18
7217.2200	-- Plated or coated with zinc	18
7217.2300	-- Plated or coated with other base metals	18
7217.2900	-- Other	18
	- Containing by weight 0,6 % or more of carbon:	
7217.3100	-- Not plated or coated, whether or not polished	18
7217.3200	-- Plated or coated with zinc	18
7217.3300	-- Plated or coated with other base metals	18
7217.3900	-- Other	18
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:	
7218.1000	- Ingots and other primary forms	2
7218.9000	- Other	2
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more:	

		- Not further worked than hot-rolled, in coils:	
7219.1100	-- Of a thickness exceeding 10 mm	2	
7219.1200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	2	
7219.1300	-- Of a thickness of 3 mm or more but less than 4.75 mm	2	
7219.1400	-- Of a thickness of less than 3 mm.....	2	
	- Not further worked than hot-rolled, not in coils:		
7219.2100	-- Of a thickness exceeding 10 mm	2	
7219.2200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	2	
7219.2300	-- Of a thickness of 3 mm or more but less than 4.75 mm	2	
7219.2400	-- Of a thickness of less than 3 mm	2	
	- Not further worked than cold-rolled (cold-reduced):		
7219.3100	-- Of a thickness of 4.75 mm or more	2	
7219.3200	-- Of a thickness of 3 mm or more but less than 4.75 mm	2	
7219.3300	-- Of a thickness exceeding 1 mm but less than 3 mm	2	
7219.3400	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	2	
7219.3500	-- Of a thickness of less than 0.5 mm	2	
7219.9000	-- Other	2	
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm:		
	- Not further worked than hot-rolled:		
7220.1100	-- Of a thickness of 4.75 mm or more	2	
7220.1200	-- Of a thickness of less than 4.75 mm	2	
7220.2000	- Not further worked than cold-rolled (cold-reduced)	2	
7220.9000	- Other	2	
7221	7221.0000 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	2	
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:		
7222.1000	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	2	
7222.2000	- Bars and rods, not further worked than cold-formed or cold-finished	2	
7222.3000	- Other bars and rods	2	
7222.4000	- Angles, shapes and sections	2	
7223	7223.0000 Wire of stainless steel	2	
7224	Other alloy steel in ingots or other primary forms; semi-finished products of		

	other alloy steel:	
7224.1000	- ingots and other primary forms	2
7224.9000	- Other	2
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more:	
7225.1000	- Of silicon-electrical steel 1.....	2
7225.2000	- Of high speed steel	2
7225.3000	- Other, not further worked than hot-rolled, in coils	2
7225.4000	- Other, not further worked than hot-rolled, not in coils	2
7225.5000	- Other, not further worked than cold-rolled (cold-reduced)	2
7225.9000	- Other	2
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm:	
7226.1000	- Of silicon-electrical steel	2
7226.2000	- Of high speed steel	2
	- Other:	
7226.9100	-- Not further worked than hot-rolled	2
7226.9200	-- Not further worked than cold-rolled (cold-reduced)	2
7226.9900	-- Other	2
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:	
7227.1000	- Of high speed steel	2
7227.2000	- Of silico-manganese steel	2
7227.9000	- Other	2
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:	
7228.1000	- Bars and rods, of high speed steel	2
7228.2000	- Bars and rods, of silico-manganese steel	2
7228.3000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	2
7228.4000	- Other bars and rods, not further worked than forged	2
7228.5000	- Other bars and rods, not further worked than cold-formed or cold-finished	2
7228.6000	- Other bars and rods	2
7228.7000	- Angles, shapes and sections	2
7228.8000	- Hollow drill bars and rods	25
7229	Wire of other alloy steel:	
7229.1000	- Of high speed steel	2
7229.2000	- Of silico-manganese steel	2

	7229.9000	- Other	2
7301		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:	
	7301.1000	- Sheet piling	2
	7301.2000	- Angles, shapes and sections	2
7302		Railway or tramway track construction material of iron or steel, the following rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails:	
	7302.1000	- Rails	10
	7302.2000	- Sleepers (cross-ties)	10
	7302.3000	- Switch blades, crossing frogs, point rods and other crossing pieces	10
	7302.4000	- Fish-plates and sole plates	10
	7302.9000	- Other	10
7303	7303.0000	Tubes, pipes and hollow profiles, of cast iron	35
7304		Tubes pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:	
	7304.1000	- Line pipe of a kind used for oil or gas pipelines	35
	7304.2000	- Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas	25
		- Other, of circular cross-section, of iron or non-alloy steel:	
	7304.3100	-- Cold-drawn or cold-rolled (cold-reduced)	35
	7304.3900	-- Other	35
		- Other, of circular cross-section, of stainless steel:	
	7304.4100	-- Cold-drawn or cold-rolled (cold-reduced)	35
	7304.4900	-- Other	35
		- Other, of circular cross-section, of other alloy steel:	
	7304.5100	-- Cold-drawn or cold-rolled (cold-reduced)	2
	7304.5900	-- Other	35
	7304.9000	- Other	35
7305		Other tubes and pipes (for example,	

	welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel:	
	- Line pipe of a kind used for oil or gas pipelines:	
7305.1100	-- Longitudinally submerged arc welded	35
7305.1200	-- Other, longitudinally welded	35
7305.1900	-- Other	35
7305.2000	- Casing of a kind used in the drilling for oil or gas	35
	- Other, welded:	
7305.3100	-- Longitudinally welded	35
7305.3900	-- Other	35
7305.9000	- Other	35
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:	
7306.1000	- Line pipe of a kind used for oil or gas pipelines	35
7306.2000	- Casing and tubing of a kind used in the drilling for oil or gas	35
7306.3000	- Other, welded, of circular cross- section, of iron or non-alloy steel	35
7306.4000	- Other, welded, of circular cross- section, of stainless steel	35
7306.5000	- Other, welded, of circular cross- section, of other alloy steel	35
7306.6000	- Other, welded, of non-circular cross- section	35
7306.9000	- Other	35
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:	
	- Cast fittings:	
7307.1100	-- Of non-malleable cast iron	25
7307.1900	-- Other	25
	- Other, of stainless steel:	
7307.2100	-- Flanges	25
7307.2200	-- Threaded elbows, bends and sleeves	25
7307.2300	-- Butt welding fittings	25
7307.2900	-- Other	25
	- Other:	
7307.9100	-- Flanges	25
7307.9200	-- Threaded elbows, bends and sleeves	25
7307.9300	-- Butt welding fittings	25
7307.9900	-- Other	25
7311	7311.0000 Containers for compressed or liquefied gas, of iron or steel	25
7312	Stranded wire, ropes, cables, plaited	

		bands, slings and the like, of iron or steel, not electrically insulated:	
		- Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:	
7312.1000	--	Wire ropes of 0.5 cm in diameter or less	20
7312.1000	--	Wire ropes of more than 0.5 cm in diameter	2
7312.1000	--	Other	35
7312.9000	-	Other	35
7313	7313.0000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	15
7314		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:	
		- Woven products:	
7314.1100	--	Of stainless steel	20
7314.1900	--	Other	20
7314.2000	-	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	20
7314.3000	-	Other grill, netting and fencing, welded at the inter-section	10
		- Other grill, netting and fencing:	
7314.4100	--	Plated or coated with zinc	20
7314.4200	--	Plastic coated	20
7314.4900	--	Other	10
7314.5000	-	Expanded metal	14
7315		Chain and parts thereof, of iron or steel:	
		- Articulated link chain and parts thereof:	
7315.1100	--	Boller chain	25
7315.1200	--	Other chain	25
7315.1900	--	Parts	25
7315.2000	-	Skid chain	35
		- Other chain:	
	--	Stud-links:	
7315.8101	---	Protective chain	35
7315.8109	---	Other	25
	--	Other, welded link:	
7315.8201	---	Protective chain	35
	--	Other: + 0	
7315.8209	---	Of cross-sectional dimension of the links 10 mm or more	4
7315.8209	---	Other	30
	--	Other:	

	7315.8901	--- Protective chain	30
		-- Other:	
	7315.8909	--- Of cross-sectional dimension of the links 10 mm or more	4
	7315.8909	--- Other	25
		- Other parts:	
	7315.9001	-- for skid chain or protective chain	35
	7315.9009	-- Other	25
7316	7316.0000	Anchors, grapnels and parts thereof, of iron or steel	4
7318		Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:	
		- Threaded articles:	
	7318.1100	-- Coach screws	25
	7318.1200	-- Other wood screws	25
	7318.1300	-- Screw hooks and screw rings	25
	7318.1400	-- Self-tapping screws	25
	7318.1500	-- Other screws and bolts, whether or not with their nuts or washers	25
	7318.1600	-- Nuts	25
	7318.1900	-- Other	25
		- Non-threaded articles:	
	7318.2100	-- Spring washers and other lock washers	25
	7318.2200	-- Other washers	25
	7318.2300	-- Rivets	25
	7318.2400	-- Cotters and cotter-pins	25
	7318.2900	-- Other	25
7319		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilattos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included:	
	7319.1000	- Sewing, darning or embroidery needles	50
	7319.2000	- Safety pins	50
	7319.3000	- Other pins	50
	7319.9000	- Other	50
7320		Springs and leaves for springs, of iron or steel:	
	7320.1000	- Leaf-strings and leaves therefor	35
		- Helical springs:	
	7320.2001	-- for vehicles	35
	7320.2009	-- Other	35
		- Other:	
	7320.9001	-- for vehicles	35
	7320.9009	-- Other	35
7321		Stoves, ranges, grates, cookers	

	(including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel:	
	- Cooking appliances and plate warmers:	
7321.1100	-- For gas fuel or for both gas and other fuels	35
7321.1200	-- For liquid fuel	35
7321.1300	-- For solid fuel	35
	- Other appliances:	
7321.8100	-- For gas fuel or both gas and other fuels	35
7321.8200	-- For liquid fuel	35
7321.8300	-- For solid fuel	35
7321.9000	- Parts	35
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:	
	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:	
7323.1001	-- Iron or steel wool	25
7323.1009	-- Other	25
	- Other:	
7323.9100	-- Of cast iron, not enamelled	100
7323.9200	-- Of cast iron, enamelled	100
7323.9300	-- Of stainless steel	100
7323.9400	-- Of iron (other than cast iron) or steel, enamelled	100
7323.9900	-- Other	100
7324	Sanitary ware and parts thereof, of iron or steel:	
	- Baths:	
7324.2100	Of cast iron, whether or not enamelled	80
7324.2900	-- Other	80
	- Other, including parts, excluding stainless steel:	
7324.9000	-- Articles for nursing and medical purposes	35
7324.9000	-- Other	80
7325	Other cast articles of iron or steel:	
7325.1000	- Of non-malleable cast iron	7
	- Other:	
7325.1000	Other:	
7325.9100	-- Grinding balls and similar articles for mills	7
7325.9900	-- Other	7

7326		Other articles of iron or steel:	
		- Forged or stamped, but not further worked:	
	7326.1100	-- Grinding balls and similar articles for mills	7
	7326.1900	-- Other	7
	7326.2000	- Articles of iron or steel wire	70
		- Other:	
	7326.9001	-- Articles of a kind commonly used in machinery or plant	70
	7326.9003	-- Tools, n.e.s.; brush bodies and the like	70
	7326.9004	-- Articles specially designed for ships and boats	25
	7326.9009	-- Brackets for pipes and cables, clips, hooks and the like	70
		-- Other, excluding horse shoes:	
	7326.9019	--- Fence posts	10
	7326.9019	--- Boiler fire tubes, dished endplates for boilers and other pressure vessels	7
	7325.9019	--- Other	70
7401		Copper mattes; cement copper (precipitated copper):	
	7401.1000	- Copper mattes	4
	7401.2000	- Cement copper (precipitated copper)	4
7402	7402.0000	Unrefined copper; copper anodes for electrolytic refining	4
7403		Refined copper and copper alloys, unwrought:	
		- Refined copper:	
	7403.1100	-- Cathodes and sections of cathodes	4
	7403.1200	-- Wire-bars	4
	7403.1300	-- Billets	4
	7403.1900	-- Other	4
		- Copper alloys:	
	7403.2100	-- Copper-zinc base alloys (brass)	4
	7403.2200	-- Copper-tin base alloys (bronze)	4
	7403.2300	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4
	7403.2900	-- Other copper alloys (other than master alloys of heading No. 7405)	4
7404	7404.0000	Copper waste and scrap	4
7405	7405.0000	Master alloys of copper	4
7406		Copper powders and flakes:	
	7406.1000	- Powders of non-lamellar structure	4
	7406.2000	- Powders of lamellar structure; flakes	4

7407	Copper bars, rods and profiles:	
	- Of refined copper:	
7407.100	-- Hollow bars	25
7407.1009	-- Other	4
	- Of copper alloys:	
	-- Of copper-zinc base alloys (brass):	
7407.2101	--- Hollow bars	25
7407.2109	--- Other	4
	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):	
7407.2201	--- Hollow bars	25
7407.2209	--- Other	4
	-- Other:	
	--- Phosphor-bronze casting metal, not processed:	
7407.2911	---- Hollow bars	25
7407.2919	---- Other	4
	--- Other:	
7407.2921	---- Hollow bars	25
7407.2929	---- Other	4
7408	Copper wire:	
	- Of refined copper:	
7408.1100	-- Of which the maximum cross-sectional dimension exceeds 6 mm	15
7408.1900	-- Other	15
	- Of copper alloys:	
7408.2100	-- Of copper-zinc base alloys (brass)	15
7408.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15
7408.2900	-- Other	17
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.:	
	- Of refined copper:	
7409.1100	-- In coils	4
7409.1900	-- Other	4
	- Of copper-zinc base alloys (brass):	
7409.2100	-- In coils	4
7409.2900	-- Other	4
	- Of copper-tin base alloys (bronze):	
7409.3100	-- In coils	4
7409.3900	-- Other	4
	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4
7409.9000	- Of other copper alloys	4
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not	

	exceeding 0.15 mm:	
	- Not backed:	
	-- Of refined copper:	
7410.1101	--- foil for radiator tubes	7
7410.1109	--- Other	25
	-- Of copper alloys:	
7410.1201	--- foil for radiator tubes	7
7410.1209	--- Other	25
	- Backed:	
	-- Of refined copper:	
7410.2101	--- for printed circuits	7
7410.2109	--- Other	25
	-- Of copper alloys:	
7410.2201	--- for printed circuits	7
7410.2209	--- Other	25
7411	Copper tubes and pipes:	
	- Of refined copper	25
	- Of copper alloys:	
7411.2100	-- Of copper-zinc base alloys (brass)	25
7411.2200	-- Of copper-nickel base alloys (cupro- nickel) or copper-nickel-zinc base alloys (nickel silver)	25
7411.2900	-- Other	25
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves):	
	- Of refined copper	25
	- Of copper alloys	25
7413	7413.0000 Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	35
7414	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:	
	- Endless bands, for machinery	20
	- Other:	
	-- Expanded metal	14
	-- Other	20
7415	Nails, tacks, drawing pins, staples (other than those of heading No. 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:	
	- Nails and tacks, drawing pins, staples and similar articles	25
	- Other articles, not threaded:	
	-- Washers (including spring washers)	25
	-- Other	25

		- Other threaded articles:	
	7415.3100	-- Screws for wood	25
	7415.3200	-- Other screws; bolts and nuts	25
	7415.3900	-- Other	25
7416	7416.0000	Copper springs	25
7417	7417.0000	Cooking or heating apparatus of a kind used for domestic purposes, non- electric, and parts thereof, of copper	70
7418		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper:	
	7418.1000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	100
	7418.2000	- Sanitary ware and parts thereof	80
7419		Other articles of copper:	
		- Chain and parts thereof:	
	7419.1001	-- Plated with precious metal	60
	7419.1009	-- Other	6
		- Other:	
	7419.9100	-- Cast, moulded, stamped or forged, but not further worked	7
		-- Other:	
	7419.9901	--- Articles of a kind commonly used in machinery or plant	70
	7419.9902	--- Tools, n.e.s.	70
	7419.9903	--- Articles specially designed for ships and boats	25
	7419.9905	--- For buildings	70
	7419.9906	--- Brackets for pipes and cables, clips, hooks and the like	70
	7419.9909	--- Other	70
7501		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:	
	7501.1000	- Nickel mattes	4
	7501.2000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	4
7502		Unwrought nickel:	
	7502.1000	- Nickel, not alloyed	4
	7502.2000	- Nickel alloys	4
7503	7503.0000	Nickel waste and scrap	4

7504	7504.0000	Nickel powders and flakes	4
7505		Nickel bars, rods, profiles and wire:	
		- Bars, rods and profiles:	
		-- Of nickel, not alloyed:	
	7505.1101	--- Hollow bars	25
	7505.1109	--- Other	25
		-- Of nickel alloys:	
	7505.1201	--- Hollow bars	25
		65 7505.1209 other	4
		- Wire:	
	7505.2100	-- Of nickel, not alloyed	15
	7505.2200	-- Of nickel alloys	15
7506		Nickel plates, sheets, strip and foil:	
	7506.1000	- Of nickel, not alloyed	4
	7506.2000	- Of nickel alloys	4
7507		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):	
		- Tubes and pipes:	
	7507.1100	-- Of nickel, not alloyed	25
	7507.1200	-- Of nickel alloys	25
	7507.2000	- Tube or pipe fittings	25
7508		Other articles of nickel:	
	7508.0001	- Nails, tacks, screws and the like	70
		- Other:	
	7508.0009	-- Sanitary ware	80
	5708.0009	-- Comestic articles	100
	7508.0009	-- Other	70
7601		Unwrought aluminium:	
	7601.1000	- Aluminium, not alloyed	4
	7601.2000	- Aluminium alloys	4
7602	7602.0000	Aluminium waste and scrap	4
7603		Aluminium powders and flakes:	
	7603.1000	- Powders of non-lamellar structure	4
	7603.2000	- Powders of lamellar structure; flakes	4
7604		Aluminium bars, rods and profiles:	
		- Of aluminium, not alloyed:	
	7604.1001	-- Hollow bars	25
	7604.1009	-- Other	4
		- Of aluminium alloys:	
	7604.2100	-- Hollow profiles	25
	7604.2900	-- Other	4
7605		Aluminium wire:	
		- Of aluminium, not alloyed:	
	7605.1100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	7

		- Other:	
	7605.1900	-- Welding wire	7
	7605.1900	Other	15
		- Of aluminium alloys:	
		-- Of which the maximum cross-sectional dimension exceeds 7 mm	
	7605.2100	--- Welding wire	7
	7605.2100	--- Other	17
		-- Other:	
	7605.2900	--- Welding wire	7
	7605.2900	--- Other	15
7606		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:	
		- Rectangular (including square):	
		-- Of aluminium, not alloyed:	
	7606.1101	--- Corrugated or patterned	15
		-- Of aluminium alloys:	
	7606.1201	--- Corrugated or patterned	15
		- Other:	
	7606.9101	--- Corrugated or patterned	15
		-- Of aluminium alloys:	
	7606.9201	--- Corrugated or patterned	15
7607		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm:	
		- Not backed:	
	7607.1100	-- Rolled but not further worked	0
		-- Other:	
	7607.1900	--- Material for milk-bottle caps	14
	7607.1900	--- Other	25
		- Backed:	
	7607.2000	-- Material for milk-bottle caps	14
	7607.2000	- Other	25
7608		Aluminium tubes and pipes:	
		- Of aluminium, not alloyed:	
	7608.1000	-- Profile pipes for manufacturing purposes, according to further definition and decision of the Ministry of Finance	4
	7608.1000	-- Other	25
		- Of aluminium alloys:	
	7608.2000	-- Profile pipes for manufacturing purposes, according to further definition and decision of the Ministry of Finance	4
	7608.2000	-- Other	25
7609	7609.0000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	25

7612		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
	7612.1000	- Collapsible tubular containers	25
7613	7613.0000	Aluminium containers for compressed or liquefied gas	25
7614		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:	
	7614.1000	- With steel core	35
	7614.9000	- Other	35
7615		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium:	
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
	7615.1001	-- Pans	100
	7615.2000	- Sanitary ware and parts thereof	80
7616		Other articles of aluminium:	
	7616.1000	- Nails, tacks, staples (other than those of heading No. 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	25
		- Other:	
		-- Gauze, cloth, reinforcing fabric and the like, of wire:	
	7616.9001	--- Wire fencing of thickness of not less than 2 mm	20
	7616.9001	--- Other	35
	7616.9002	-- Articles of a kind commonly used in machinery or plant	70
	7616.9003	-- Articles for the conveyance or packing of goods	70
	7616.9004	-- Tools, n.e.c.; brush bodies and the like	70
	7616.9005	-- Articles specially designed for ships and boats	25
	7616.9007	-- Brackets for pipes and cables, clips, hooks and the like	70
	7616.9008	-- Electric wire jointing boxes	25 26 65

	7616.9009	-- ladders	70
	7616.9011	-- Anodes	70
	7616.9019	-- Other	70
7801		Unwrought lead:	
	7801.1000	- Refined lead	4
		- Other:	
	7801.9100	-- Containing by weight antimony as the principal other element	4
	7801.9900	-- Other	4
7802	7802.0000	Lead waste and scrap	4
7803		Lead bars, rods, profiles and wire:	
	7803.0001	- Wire	15
	7803.0002	- Hollow bars	25
	7803.0009	- Other	4
7804		Lead plates, sheets, strip and foil; lead powders and flakes:	
		- Plates, sheets, strip and foil:	
		-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:	
	7804.1101	--- Of a thickness not exceeding 0.156 mm	25
	7804.1109	--- Other	15
		-- Other:	
	7804.1901	--- Plates and strip	4
	7804.1909	--- Other	25
		- Powders and flakes:	
	7804.2001	-- Powders	4
	7804.2009	-- Other	25
7805	7805.0000	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	25
7806		Other articles of lead:	
	7806.0002	- Articles specially designed for ships and boats	25
		- Other:	
	7806.0009	-- Collapsible tubes	25
	7806.0009	-- Other	35
7901		Unwrought zinc:	
		- Zinc, not alloyed:	
	7901.1100	-- Containing by weight 99.99 % or more of zinc	4
	7901.1200	-- Containing by weight less than 99.99 % of zinc	4
	7901.2000	- Zinc alloys	4
7902	7902.0000	Zinc waste and scrap	4
7903		Zinc dust, powders and flakes:	

	7903.1000	- Zinc dust	4
	7903.9000	- Other	4
7904		Zinc bars, rods, profiles and wire:	
	7904.0001	- Hollow bars	25
		- Other:	
	7904.0009	-- Wire	7
	7904.0009	-- Other	4
7905	7905.0000	Zinc plates, sheets, strip and foil	4
7906	7906.0000	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	25
7907		Other articles of zinc:	
	7907.1000	- Gutters, roof capping, skylight frames and other fabricated building components	60
		- Other:	
	7907.9001	-- Nails, tracks, screws and the like; brackets for pipes and cables	35
	7907.9002	-- Anodes	4
		-- -- other:	
	7907.9009	--- Sanitary ware	80
	7907.9009	--- Domestic articles	100
	7907.9009	--- Collapsible tubes	25
	7907.9009	--- Other	35
8001		Unwrought tin:	
	8001.1000	- Tin, not alloyed	4
	8001.2000	- Tin alloys	4
8002	8002.0000	Tin waste and scrap	4
8003		Tin bars, rods, profiles and wire:	
	8003.0001	- Hollow bars	25
	8003.0002	- Wire	15
	8003.0009	- Other	4
8004		Tin plates, sheets and strip, of a thickness exceeding 0.2 mm:	
	8004.0001	- Of a weight (excluding any backing) not exceeding 1 kg/m ²	4
	8004.0009	- Other	4
8005		Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes:	
	8005.1000	- Foil	4
	8005.2000	- Powders and flakes	4
8006	8006.0000	Tin tubes, pipes and tube or pipe	

		fittings (for example, couplings, elbows, sleeves)	25
8007		Other articles of tin:	
	8007.0001	- Collapsible tubes	25
		- Other:	
	8007.0009	-- Domestic articles	100
	8007.0009	-- other	35
8101		Tungsten (wolfram) and articles thereof, including waste and scrap:	
	8101.1000	- Powders	11
		- Other:	
	8101.9100	-- Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	11
	8101.9200	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	11
	8101.9300	-- Wire	11
	8101.9900	-- Other	11
8102		Molybdenum and articles thereof, including waste and scrap:	
	8102.1000	- Powders	11
		- Other:	
	8102.9100	-- Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	11
	8102.9200	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	11
	8102.9300	-- Wire	11
	8102.9900	-- Other	11
8103		Tantalum and articles thereof, including waste and scrap:	
	8103.1000	- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	11
	8103.9000	- Other	11
8104		Magnesium and articles thereof, including waste and scrap:	
		- Unwrought magnesium:	
	8104.1100	-- Containing at least 99.9 % by weight of magnesium	11
	8104.1900	-- Other	11
	8104.2000	- Waste and scrap	11
	8104.3000	- Raspings, turnings and granules, graded according to size; powders	25
	8104.9000	- Other	35
8105		Cobalt alloys and other intermediate	

		products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:	
8105.1000		- Cobalt nettes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	11
8105.9000		- Other	11
8106	8106.0000	Bismuth and articles thereof, including waste and scrap	11
8107		Cadmium and articles thereof, including waste and scrap:	
8107.1000		- Unwrought cadmium; waste and scrap; powders	11
8107.9000		- Other	11
8108		Titanium and articles thereof, including waste and scrap:	
8108.1000		- Unwrought titanium; waste and scrap; powders	11
8108.9000		- Other	11
8109		Zirconium and articles thereof, including waste and scrap:	
8109.1000		- Unwrought zirconium; waste and scrap; powders	11
8109.9000		- Other	11
8110	8110.000	Antimony and articles thereof, including waste and scrap	11
8111	8111.0000	Manganese and articles thereof, including waste and scrap	11
8112		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:	
		- Beryllium:	
8112.1100		-- Unwrought; waste and scrap; powders	35
8112.1900		-- Other	35
8112.2000		- Chromium	11
8112.3000		- Germanium	11
8112.4000		- Vanadium	11
		- Other:	
8112.9100		-- Unwrought; waste and scrap; powders	11
8112.9900		-- Other	11
8113	8113.0000	Cermets and articles thereof, including waste and scrap	11
8201		Hand tools, the following spades,	

	shovels, mattocks, picks, hoes, forks and rekes; axes, bill hooks and similar hewing tools; secateurs of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:	
8201.1000	- Spades and shovels	25
8201.2000	- Forks	25
	- Mattocks, picks, hoes and rekes:	
	-- Other	25
8201.3009	-- Other	25
8201.4000	- Axes, bill hooks and similar hewing tools	25
8201.6000	- Hedge shears, two-handed pruning shears and similar two-handed shears	25
	- Other and tools of a kind used in agriculture, horticulture or forestry:	
8201.9001	-- Scythes and blades therefor	14
8201.9009	-- Other, excluding one hand secateurs	14
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):	
8202.1000	- Hand saws	7
8202.2000	- Hand saw blades	7
	- Circular saw blades (including slitting or slotting saw blades):	
8202.3100	-- With working part of steel	7
8202.3200	-- With working part of other materials	7
8202.4000	- Chain saw blades	7
	- Other saw blades:	
8202.9100	-- Straight saw blades, for working metal	7
8202.9900	-- Other	7
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:	
8203.1000	- Files, rasps and similar tools	7
8203.2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	7
8203.3000	- Metal cutting shears and similar tools	7
8203.4000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	7
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles:	
	- Hand-operated spanners and wrenches:	
8204.1100	-- Non-adjustable	7

8204.1200	-- Adjustable	7
8204.2000	- Interchangeable spanner sockets, with or without handles	7
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks:	
8205.1000	- Drilling, threading or tapping tools	7
8205.2000	- Hammers and sledge hammers	7
8205.3000	- Planes, chisels, gouges and similar cutting tools for working wood	7
8205.4000	- Screwdrivers	7
	- Other hand tools (including glaziers' diamond):	
8205.5100	-- Household tools	7
8205.5900	-- Other	7
8205.6000	- Blow lamps	7
8205.7000	- Vices, clamps and the like	7
8205.8000	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	7
8205.9000	- Sets of articles of two or more of the foregoing subheadings	7
8206	8206.0000 Tools of two or more of the headings Nos. 8202 to 8205, put up in sets for retail sell	7
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools:	
8207.1100	-- Rock drilling or earth boring tools: -- With working part of sintered metal carbide or cermet	7
8207.1200	-- With working part of other material	7
8207.2000	- Dies for drawing or extruding metal	7
8207.3000	- Tools for pressing, stamping or punching	7
8207.4000	- Tools for tapping or threading	7
8207.5000	- Tools for drilling, other than for rock drilling	7
8207.6000	- Tools for boring or broaching	7
8207.7000	- Tools for milling	7
8207.8000	- Tools for turning	7
8207.9000	- Other interchangeable tools	7

8208		Knives and cutting blades, for machines or for mechanical appliances:	
	8208.1000	- For metal working	7
	8208.2000	- For wood working	7
	8208.3000	- For kitchen appliances or for machines used by the food industry	7
	8208.4000	- For agricultural, horticultural or forestry machines	7
	8208.9000	- Other	7
8209	8209.0000	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermet	7
8210	8210.0000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	70
8211		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 8208, and blades therefor:	
	8211.1000	- Sets of assorted articles	100
		- Other:	
		-- Table knives having fixed blades:	
	8211.9100	--- Handles	25
	8211.9100	--- Other	100
		-- Other knives having fixed blades:	
	8211.9200	--- Handles	25
	8211.9200	--- Other	100
		-- Knives having other than fixed blades:	
	8211.9300	--- Handles	25
	8211.9300	--- Other	100
	8211.9400	-- Blades	25
8212		Razors and razor blades (including razor blade blanks in strips):	
	8212.1000	- Razors	25
	8212.2000	- Safety razor blades, including razor blade blanks in strips	100
		- Other parts:	
	8212.9000	-- Of razors	25
	8212.9000	-- Other	100
8213		Scissors, tailors' shears and similar shears, and blades therefor:	
	8213.0000	-- Sheep shears, herring scissors, and blades therefor	25
	8213.0000	-- Other	70
8214		Other articles of cutlery (for example, hair clippers, butchers or kitchen cleavers, choppers and mincing knives,	

	paper knives); manicure or pedicure sets and instruments (including nail files):	
8214.1000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	70
8214.2000	- Manicure or pedicure sets and instruments (including nail files)	70
	- Other:	
8214.9000	-- Handles, cutting blades and heads for sheep shears	25
8214.9000	-- Other	70
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:	
8215.1000	- Sets of assorted articles containing at least one article plated with precious metal	100
8215.2000	- Other sets of assorted articles	100
	- Other:	
	-- Plated with precious metal:	
8215.9100	--- Handles	25
8215.9100	--- Other	100
	-- Other:	
8215.9900	--- Handles	25
8215.9900	--- Other	100
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:	
8301.1000	- Padlocks	30
8301.2000	- Locks of a kind used for motor vehicles	30
8301.3000	- Locks of a kind used for furniture	30
	- Other locks:	
8301.4001	-- For vehicles	30
8301.4009	-- Other	30
8301.5000	- Clasps and frames with clasps, incorporating locks	30
8301.6000	- Parts	30
8301.7000	- Keys presented separately	30
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal:	
	- Hinges:	

8302.1001	-- For vehicles	30
8302.1009	-- Other	30
8302.2000	- Castors	30
8302.3000	- Other mountings, fittings and similar articles suitable for motor vehicles	30
	- Other mountings, fittings and similar articles:	
8302.4100	-- Suitable for buildings	30
8302.4200	-- Other, suitable for furniture	30
	-- Other:	
8302.4901	--- For vehicles	30
8302.4909	--- Other	30
8302.5000	- Mat-racks, hat-pegs, brackets and similar fixtures	30
8302.6000	- Automatic door closers	30
8303	8303.0000 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal, excluding safety doors, with or without framework, for installation in buildings	100
8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 9403:	
	8304.0000 -- Desk equipment	70
	8304.0000 -- Other	100
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal:	
	8305.1000 - Fittings for loose-leaf binders or files	30
	8305.2000 - Staples in strips, excluding of iron and steel	25
	8305.9000 - Other, including parts	30
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal:	
	8306.1000 - Bells, gongs and the like	80
	- Statuettes and other ornaments:	
	8306.2100 -- Plated with precious metal	80
	8306.2900 -- Other	80
	8306.3000 - Photograph, picture or similar frames; mirrors	100

8307	Flexible tubing of base metal, with or without fittings:	
8307.1000	- Of iron or steel	25
8307.9000	- Of other base metal	25
8308	Clauses, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal:	
8308.1000	- Hooks, eyes and eyelets	10
8308.2000	- Tubular or bifurcated rivets	10
8308.9000	- Other, including parts	10
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal:	
8309.1000	- Crown corks	10
8309.9000	- Other	10
8311	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:	
8311.1000	- Coated electrodes of base metal, for electric arc-welding	7
8311.2000	- Cored wire of base metal, for electric arc-welding	7
8311.3000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	7
8311.9000	- Other, including parts	7
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:	
8401.1000	- Nuclear reactors	7
8401.2000	- Machinery and apparatus for isotopic separation, and parts thereof	7
8401.3000	- Fuel elements (cartridges), non-irradiated	7
8401.4000	- Parts of nuclear reactors	7

8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:	
	- Steam or other vapour generating boilers:	
8402.1100	-- Watertube boilers with a steam production exceeding 45 t per hour	18
8402.1200	-- Watertube boilers with a steam production not exceeding 45 t per hour	18
8402.1900	-- Other vapour generating boilers, including hybrid boilers	18
8402.2000	- Super-heated water boilers	18
8402.9000	- Parts	18
8404	Auxiliary plant for use with boilers of heading No. 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:	
	- Auxiliary plant for use with boilers of heading No. 8402 or 8403:	
8404.1009	-- Other	18
8404.2000	- Condensers for steam or other vapour power units	18
	- Parts:	
8404.9009	-- Other	18
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:	
8405.1000	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	7
8405.9000	- Parts	7
8406	Steam turbines and other vapour turbines:	
	- Turbines:	
8406.1100	-- For marine propulsion	7
8406.1900	-- Other	7
8406.9000	- Parts	7
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:	
	- Marine propulsion engines, excluding 300 horsepower DIN or more:	
8407.2100	-- Outboard motors	25
8407.2900	-- Other	25
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of	

	Chapter 87:	
8407.3100	-- Of a cylinder capacity not exceeding 50 cc	25
8407.3200	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250, cc	25
8407.3300	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	25
8407.3400	-- Of a cylinder capacity exceeding 1,000 cc	25
8407.9000	- Other engines	25
8408	Internal combustion piston engines (diesel or semi-diesel engines):	
8408.1000	- Marine propulsion engines, excluding 300 horsepower DIN or more	25
8408.2000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	25
8408.9000	- Other engines	25
8409	Parts suitable for use solely or principally with the engines of heading No. 8407 or 8408:	
	- Other:	
8409.9100	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	25
8409.9900	-- Other	25
8410	Hydraulic turbines, water wheels, and regulators therefor:	
	- Hydraulic turbines and water wheels:	
8410.1100	-- Of a power not exceeding 1,000 kW	25
8410.1200	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	25
8410.9000	-- Of a power exceeding 10,000 kW	25
	- Parts, including regulators	25
8411	Turbo-jets, turbo-propellers and other gas turbines, excluding for aircraft:	
	- Turbo-jets:	
8411.1100	-- Of a thrust not exceeding 25 kN	25
8411.1200	-- Of a thrust exceeding 25 kN	25
	- Turbo-propellers:	
8411.2100	-- Of a power not exceeding 1,100 kW	25
8411.2200	-- Of a power exceeding 1,100 kW	25
	- Other gas turbines:	
8411.8100	-- Of a power not exceeding 5,000 kW	25
8411.8200	-- Of a power exceeding 5,000 kW	25
	- Parts:	
8411.9100	-- Of turbo-jets or turbo-propellers	25
8411.9900	-- Other	25
8412	Other engines and motors, excluding for aircraft:	

8412.1000	- Reaction engines other than turbo-jets	25
	- Hydraulic power engines and motors:	
8412.2100	-- Linear acting (cylinders)	25
8412.2900	-- Other	25
	- Pneumatic power engines and motors:	
8412.3100	-- Linear acting (cylinders)	25
8412.3900	-- Other	25
8412.8000	- Other	25
8412.9000	- Parts	25
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:	
	- Pumps fitted or designed to be fitted with a measuring device; liquid elevators:	
	- Pumps fitted or designed to be fitted with a measuring device:	
8413.1100	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	35
8413.1900	-- Other	35
8413.2000	- Hand pumps, other than those of subheading No. 8413.11 or 8413.19	35
8413.3000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	35
8413.4000	- Concrete pumps	35
8413.4000	- Concrete pumps	35
8413.5000	- Other reciprocating positive displacement pumps	35
8413.6000	- Other rotary positive displacement pumps	35
	- Other centrifugal pumps:	
8413.7000	-- Herring pumps, according to further definition and decision of the Ministry of Finance	4
8413.7000	-- Other	35
	- Other pumps; liquid elevators:	
8413.8100	-- Pumps	35
8413.8200	-- Liquid elevators	35
	- Parts:	
8413.9100	-- Of pumps	35
8413.9200	-- Of liquid elevators	35
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:	
8414.1000	- Vacuum pumps	35
8414.2000	- Hand- or foot-operated air pumps	35
8414.3000	- Compressors of a kind used in refrigerating equipment	7
	- Air compressors mounted on a wheeled chassis	

	for towing:	
8414.4000	-- Having a working pressure of up to 2m ³ per minute, both without motors	7
8414.4000	-- Other	35
	- Fans:	
	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:	
8414.5101	--- Household type	80
8414.5109	--- Other	35
	-- Other:	
8414.5901	--- Household type	80
8414.5909	--- Other, excluding hsy blowers	35
	- Hoods having a maximum horizontal side not exceeding 120 cm:	
8414.6001	--- Household type	80
8414.6009	-- Other	35
	- Other:	
8414.8001	--- Household type	80
	-- Other:	
8414.8009	--- Air compressors having a working pressure of up to 2m ³ per minute, without motors	7
8414.8009	--- Other	35
	- Parts:	
8414.9000	-- Of domestic	50
8414.9000	-- Of compressors having working pressure 2m ³	7
8414.9000	-- Other	35
8416	Furnace burners liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances:	
	- Furnace burners for liquid fuel:	
8416.1001	-- Mechanical furnace burners (atomizers)	7
8416.1009	-- Other	25
8416.2000	- Other furnace burners, including combination burners	25
8416.3000	- Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	25
	- Parts:	
8416.9000	-- For mechanical furnace burners	7
8416.9000	-- Other	25
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric:	
8417.1000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	7
8417.2000	- Bakery ovens, including biscuit ovens	7
8417.8000	- Other	7
8417.9000	- Parts	7

8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 8415:	
	- Combined refrigerator-freezers, fitted with separated external doors:	
8418.1001	-- Household type	80
	- Refrigerators, household type:	
8418.2100	-- Compression type	80
8418.2200	-- Absorption-type, electrical	80
8418.2900	-- Other	80
	- Freezers of the chest type, not exceeding 800 l capacity:	
8418.3001	-- Household type	80
	- Freezers of the upright type, not exceeding 900 l capacity:	
8418.4001	-- Household type	80
	- Other refrigerating or freezing equipment; heat pumps:	
	-- Compression type units whose condensers are heat exchangers:	
8418.6101	-- Household type	80
	-- Other:	
8418.6901	-- Household type	80
	- Parts:	
8418.9100	-- Furniture designed to receive refrigerating or freezing equipment	50
8418.9900	-- Other	7
8419	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:	
	- Instantaneous or storage water heaters, non-electric:	
8419.1100	-- Instantaneous gas water heaters	35
8419.1900	-- Other	7
8419.2000	- Medical, surgical or laboratory sterilisers	7
	- Dryers:	
8419.3100	-- For agricultural products	7
8419.3200	-- For wood, paper pulp, paper or paperboard	7
8419.3900	-- Other	7
8419.4000	- Distilling or rectifying plant	7
8419.5000	- Heat exchange units	7
8419.6000	- Machinery for liquefying air or gas	7
	- Other machinery, plant and equipment:	
	-- Other:	
8419.8109	-- Other	7

	-- Other:	
B419.8909	--- Other	7
B419.9000	- Parts	7
B420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:	
B420.1000	- Calendering or other rolling machines	7
	- Parts:	
B420.9100	-- Cylinders	7
B420.9900	-- Other	7
B421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases:	
	- Centrifuges, including centrifugal dryers:	
B421.11000	-- Cream separators	7
	-- Clothes-dryers:	
B421.1201	--- Household type	80
B421.1209	--- Other	35
B421.1900	-- Other	25
	- Filtering or purifying machinery and apparatus for liquids:	
B421.2100	-- For filtering or purifying water	25
B421.2200	-- For filtering or purifying beverages other than water	25
B421.2300	-- Oil or petrol-filters for internal combustion engines	25
B421.2900	--- Fish oil strainers	7
B421.2900	--- Other	25
	- Filtering or purifying machinery and apparatus for gases:	
B421.3100	-- Intake air filters for internal combustion engines	25
	-- Other:	
B421.3901	--- Household type	80
B421.3909	--- Other	25
	- Parts:	
B421.9100	-- Of centrifuges, including centrifugal dryers	7
	-- Other:	
B421.9900	--- Of domestic appliances	50
B421.9900	--- Of fish cake presses and strainers	7
B421.9900	--- Other	25
B422	Dish washing machines machinery for cleaning of dry 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:	
B422.1100	-- Of the household type	80
B422.1900	-- Other	35
B422.2000	- Machinery for cleaning or drying bottles or other containers	7
B422.3000	- Machinery for filling, closing, sealing, capsuling	

	or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages	7
8422.4000	- Other pecking or wrapping machinery	7
	- Parts:	
8422.9000	-- Of dish-washing machine	50
8422.9000	-- Other	7
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:	
8423.1000	- Personal weighing machines, including baby scales; household scales	7
8423.2000	- Scales for continuous weighing of goods on conveyors	7
8423.3000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	7
	- Other weighing machinery:	
8423.8100	-- Having a maximum weighing capacity not exceeding 30 kg	7
8423.8200	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	7
8423.8900	-- Other	7
8423.9000	- Weighing machine weights of all kinds; parts of weighing machinery	7
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	
8424.1000	- Fire extinguishers, whether or not charged	7
8424.2000	- Spray guns and similar appliances	7
8424.3000	- Steam or sand blasting machines and similar jet projecting machines	7
	- Other appliances:	
8424.8100	-- Agricultural or horticultural	7
8424.8900	-- Other	7
8424.9000	- Parts	7
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:	
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425.1100	-- Powered by electric motor	35
8425.1900	-- Other	35
8425.2000	- Pit-head winding gear; winches specially designed for use underground	35
	- Other winches; capstans:	
	-- Powered by electric motor:	
	--- Other:	
8425.3109	--- Power blocks for fishing vessels	4

	-- Other:	
	--- Other:	
8425.3909	--- Power blocks for fishing vessels	4
	- Jacks; hoists of a kind used for raising vehicles:	
8425.4100	-- Built-in jacking systems of a type used in garages	35
8425.4200	-- Other jacks and hoists,, hydraulic	35
8425.4900	-- Other	35
8426	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:	
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
8426.1100	-- Overhead travelling cranes on fixed support	35
	-- Mobile lifting frames on tyres and straddle carriers:	
8426.1201	-- Straddle carriers	18
8426.1209	--- Other	35
8426.1900	-- Other	35
8426.2000	- Tower cranes	18
8426.3000	- Portal or pedestal jib cranes	35
	- Other machinery, self-propelled:	
	-- On tyres:	
8426.4101	--- Works trucks fitted with a crane	35
8426.4109	--- Other	35
8426.4900	-- Other	35
	- Other machinery:	
8426.9100	-- Designed for mounting on road vehicles	35
8426.9900	-- Other	35
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment:	
8427.1000	- Self-propelled trucks powered by an electric motor	18
8427.2000	- Other self-propelled trucks	18
8427.9000	- Other trucks	40
8428	- Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):	
	- Lifts and skip hoists:	
8428.1009	-- Other	35
	- Other continuous-action elevators and conveyors, for goods or materials:	
8428.3100	-- Specially designed for underground use	35
8428.3200	-- Other, bucket type	35
8428.5000	- Mine wagon pushers, locomotive or wagon traversers, wagon tipplers and similar railway wagon handling equipment	35
8428.6000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	35
8428.9000	- Other, machinery	35

8429	Self-propelled bulldozers, engladezers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	
	- Bulldozers and engladezers:	
8429.1100	-- Track laying	25
8429.1900	-- Other	25
	- Graders and levellers:	
8429.2001	-- Road graders	25
8429.2009	-- Other	25
8429.3000	-- Scrapers	25
8429.4000	- Tamping machines and road rollers	25
	- Mechanical shovels, excavators and shovel loaders:	
	-- Front-end shovel loaders:	
8429.5100	--- Able to dig in to the soil	25
8429.5100	--- Other	35
8429.5200	-- Machinery with a 360 revolving superstructure	25
8429.5900	-- Other	25
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers:	
8430.1000	- Pile-drivers and pile-extractors	25
8430.2000	- Snow-ploughs and snow-blowers	25
	- Coal or rock cutters and tunnelling machinery:	
8430.3100	-- Self-propelled	25
8430.3900	-- Other	25
	- Other boring or sinking machinery:	
8430.4100	-- Self-propelled	25
8430.4900	-- Other	25
8430.5000	-- Other machinery, self-propelled	25
	- Other machinery not self-propelled:	
8430.6100	-- Tamping or compacting machinery	25
8430.6200	-- Scrapers	25
	-- Other:	
8430.6901	--- Shovel loaders for ordinary wheeled tractors	25
8431	Parts suitable for use solely or principally with the machinery of headings Nos. 8425 to 8430:	
8431.1000	- Of machinery of heading No. 8425	35
8431.2000	- Of machinery of heading No. 8427	35
	- Of machinery of heading No. 8428:	
8431.3100	-- Of lifts, skip hoists or excavators	35
8431.3900	- Other	35
	- Of machinery of heading No. 8426, 8429 or 8430:	
	-- Buckets, shovels, grabs and gripes:	
8431.4101	--- Of machinery of heading No. 8426	25
8431.4109	--- Other	25
8431.4200	-- Bulldozer or engladezer blades	25
8431.4300	-- Parts for or sinking machinery of subheading No. 8430.41 or 8430.49	25
8431.4900	-- Other	25
8432	Agricultural, horticultural or forestry machinery	

	for soil preparation or cultivation; lawn or sports-ground rollers:	
8432.1000	- Ploughs	7
	- Harrows, scarifiers, cultivators, weeders and hoes:	
8432.2100	-- Disc harrows	7
8432.3000	-- Other	70
8432.3000	-- seeders, planters and transplanters	7
8432.4000	- Manure spreaders and fertiliser distributors	7
8432.8000	- Other machinery	7
8432.9000	- Parts	7
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 8437:	
	- Mowers for lawns, parks or sports-grounds:	
8433.1100	-- Powered, with the cutting device rotating in a horizontal plane	33
8433.1900	-- Other	35
8433.2000	- Other mowers, including cutter bars for tractor mounting	7
	- Other haymaking machinery:	
8433.3001	-- Rakes and tedders	7
8433.3009	-- Other	7
8433.4000	-- Other	7
8433.4000	- Straw or fodder balers, including pick-up	7
	- Other harvesting machinery; threshing machinery:	
8433.5100	-- Combine harvester-threshers	7
8433.5200	-- Other threshing machinery	7
8433.5300	-- Root or tuber harvesting machines	7
8433.6000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	7
	- Parts:	
8433.9000	-- Of heading No. 8433.1100 and 8433.1900	35
8433.9000	-- Other	7
8434	Milking machines and dairy machinery:	
8434.1000	- Milking machines	7
8434.2000	- Dairy machinery	7
8434.9000	- Parts	7
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:	
8435.1000	- Machinery	7
8435.9000	- Parts	7
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:	

8436.1000	- Machinery for preparing animal feeding stuffs	7
	- Poultry-keeping machinery; poultry incubators and brooders:	
8436.2100	-- Poultry incubators and brooders	7
8436.2900	-- Other	7
8436.8000	-- Other machinery	7
	- Parts:	
8436.9100	-- Of poultry-keeping machinery or poultry incubators and brooders	7
8436.9900	-- Other	7
8437	Machines for cleaning sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery:	
8437.1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	7
8437.8000	- Other machinery	7
8437.9000	- Parts	7
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	
8438.1000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	7
8438.2000	- Machinery for the manufacture of confectionery, cocoa or chocolate	7
8438.3000	- Machinery for sugar manufacture	7
8438.4000	- Brewery machinery	7
8438.5000	- Machinery for the preparation of meat or poultry	7
8438.6000	- Machinery for the preparation of fruits, nuts or vegetables	7
8438.8000	- Other machinery	7
8438.9000	- Parts	7
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:	
8439.1000	- Machinery for making pulp of fibrous cellulosic material	7
8439.2000	- Machinery for making paper or paperboard	7
8439.3000	- Machinery for finishing paper or paperboard	7
	- Parts:	
8439.9100	-- Of machinery for making pulp of fibrous cellulosic material	7
8439.2000	-- Other	7
8440	Book-binding machinery, including booksewing machines:	

8440.1000	- Machinery	7
8440.9000	- Parts	7
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds: - Cutting machines:	
8441.1000	-- For use in photographic or cinematographic laboratories and the printing industries	50
8441.1000	-- Other	7
8441.2000	-- Machines for making bags, sacks or envelopes	7
8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	7
8441.4000	- Machines for moulding articles in paper pulp paper or paperboard.....	7
8441.8000	- Other machinery	7
	- Parts:	
8441.9000	-- For use in cinematographic and photographic laboratories and the printing industries	50
8441.9000	-- Other	7
8442	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 8456 to 8465), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished): subject to compliance with further definition and decision of the Ministry of finance.	
8479.8200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring, machines	25
	--- Household type and sanitary ware:	
8479.8901	--- Sanitary ware	80
8479.8901	--- Other	25
	--- Other:	
8479.8909	--- Steering machinery for ships	4
8479.8909	--- For the chemical and plastics industries:	
8479.8909	--- Machines which provide a service in exchange for payment	40
8479.8909	--- Other	25
8479.9000	- Parts	25
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:	
8480.1000	- Moulding boxes for metal foundry	7
8480.2000	- Mould bases	7
8480.3000	- Moulding patterns	70
	- Moulds for metal or metal carbides:	
8480.4100	-- Injection or compression types	7

8480.4900	-- Other	7
8480.5000	- Moulds for glass	7
8480.6000	- Moulds for mineral materials	7
	- Moulds for rubber or plastics:	
8480.7100	- Injection or compression types	7
8480.7900	- Other	7
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or like, including pressure-reducing valves and thermo- statically controlled valves:	
	- Pressure-reducing valves:	
8481.1000	-- Of stainless steel	7
8481.1000	-- Other	35
	- Valves for oleohydraulic or pneumatic transmissions:	
8481.2000	-- Of stainless steel	7
8481.2000	-- Other	35
	- Check valves:	
8481.3000	-- Of stainless steel	7
8481.3000	-- Other	35
	- Safety or relief valves:	
8481.4000	-- Of stainless steel	7
8481.4000	-- Of stainless steel	7
8481.4000	-- Other	35
	- Other appliances:	
8481.8000	-- Of stainless steel	7
8481.8000	-- Other	35
	- Parts:	
8481.9000	-- Of stainless steel	7
8481.9000	-- Other	35
8482	Ball or roller bearings:	
8482.1000	- Ball bearings	14
8482.2000	- Tapered roller bearings, including cone and tapered roller assemblies	14
8482.3000	-- Spherical roller bearings	14
8482.4000	-- Needle roller bearings	14
8482.5000	- Other cylindrical roller bearings	14
8482.8000	- Other including combined ball/roller bearings	14
	- Parts:	
8482.9100	-- Balls, needles and rollers	14
8482.9900	-- Other	14
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints), excluding products for aircraft:	
8483.1000	- Transmission shafts (including cam shafts and crank shafts) and cranks	25
8483.2000	- Bearing housings, incorporating ball or roller bearings	14

8483.3000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	14
	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball screws; gear boxes and other speed changers, including torque converters:	
8483.4000	-- Marine gear, complete, and reversible propeller assemblies for ships	4
8483.4000	-- Other	25
8483.5000	- Flywheels and pulleys, including pulley blocks	25
8483.6000	- Clutches and shaft couplings (including universal joints)	25
8483.9000	-- Parts	25
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings:	
8484.1000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more or more layers of metal	25
8484.9000	- Other	25
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:	
8485.1000	- Ships' propellers and blades therefor	4
8485.9000	- Other	25
8501	Electric motors and generators (excluding generating sets):	
	- Motors of an output not exceeding 37.5 W:	
8501.1000	-- Other than solely for alternating current end toys	35
8501.2000	- Universal AC/DC motors of an output exceeding 37.5 W	35
	- Other DC motors; DC generators:	
8501.3100	-- Of an output not exceeding 750 W	35
8501.3200	-- Of an output exceeding 750 W but not exceeding 75 kW	35
8501.3300	-- Of an output not exceeding 750 kW but not exceed 375 kW	35
8501.3400	-- Of an output exceeding 750 kW	35
	- AC generators (alternators):	
8501.6100	-- Of an output not exceeding 750 kVA	35
8501.6200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	35
8501.6300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	35
8501.6400	-- Of an output exceeding 750 kVA	35

8502	Electric generating sets and rotary converters:	
	- Generating sets with compression ignition internal combustion piston engines (diesel or semi-diesel engines):	
8502.1100	-- Of an output not exceeding 75 kVA	35
8502.1200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	35
8502.1300	-- Of an output exceeding 375 kVA	35
8502.2000	- Generating sets with spark-ignition internal combustion piston engines	35
8502.3000	- Other generating sets	35
	- Electric rotary converters:	
8502.4001	-- Welding equipment	35
8502.4009	-- Other	35
8503	8503.0000	Parts suitable for use solely or principally with the machines of heading No. 8501 or 8502
		35
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:	
8504.1000	- Ballasts for discharge lamps or tubes	10
8504.2200	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA, excluding up to and including 1250 kVA	35
8504.2300	-- Having a power handling capacity exceeding 10,000 kVA	35
	- Other transformers:	
8504.3100	-- Having a power handling capacity not exceeding 1 kVA, excluding for toys	35
8504.3200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	35
8504.3300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	35
8504.3400	-- Having a power handling capacity exceeding 500 kVA	35
8504.4000	- Static converters	35
8504.5000	- Other inductors	35
8504.9000	- Parts, excluding of transformers for toys	35
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:	
	- Permanent magnets and articles intended to become permanent magnets after magnetisation:	
8505.1100	-- Of metal	25
8505.1900	-- Other	25
8505.2000	- Electro-magnetic couplings, clutches and brakes	25
8505.3000	- Electro-magnetic lifting heads	25
8505.9000	- Other, including parts	25
8506	Primary cells and primary batteries:	
	- Of an external volume not exceeding 300 cm ³ :	

8506.1100	-- Manganese dioxide	40
	-- Mercuric oxide:	
8506.1200	-- For hearing aid equipment	15
8506.1300	-- Silver oxide	40
8506.1900	-- Other	40
8506.2000	- Of an external volume exceeding 300 cm ³	40
	- Parts:	
8506.9000	-- Of mercuric oxide batteries for hearing aid equipment	15
8506.9000	-- Other	40
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square):	
8507.9000	- Parts	10
8508	Electro-mechanical tools for working in the hand, with self-contained electric motor:	
8508.1000	- Drills of all kinds	7
8508.2000	- Saws	7
8508.8000	- Other tools	7
8508.9000	- Parts	7
8509	Electro-mechanical domestic appliances, with self-contained electric motor:	
8509.1000	- Vacuum cleaners	80
8509.2000	- Floor polishers	80
8509.3000	- Kitchen waste disposers	80
	- Food grinders and mixers; fruit or vegetable juice extractors:	
8509.4001	-- Food mixers	80
8509.4009	-- Other	80
8509.8000	- Other appliances	80
8509.9000	- Parts	50
8510	Shavers and hair clippers, with self-contained electric motor:	
8510.1000	- Shavers	80
	-- Hair clippers:	
	--- For industrial or agricultural use:	
8510.2001	---- Sheep shears	25
8510.2009	---- Other	25
	- Parts:	
	-- For electric shavers:	
8510.9000	--- Blades and cutting plates	100
8510.9000	--- Other	50
8510.9000	--- For electric hair clippers	25
8510.9000	--- Other	25
8511	Electrical ignition or starting equipment of a kind used for sparkignition or internal combustion engines (for example, ignition magnets, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such	

	engines:	
8511.1000	- Sparking plugs	35
8511.2000	- Ignition magnetos; magneto-dynamos; magnetic flywheels	35
8511.3000	- Distributors; ignition coils	35
8511.4000	- Starter motors and dual purpose starter-generator	35
8511.5000	- Other generators	35
8511.8000	- Other equipment	35
8511.9000	- Parts	35
8512	Electrical lighting or signalling equipment (excluding articles of heading No. 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:	
8512.1000	- Lighting or visual signalling equipment of a kind used on bicycles	35
8512.2000	- Other lighting or visual signalling equipment	35
8512.3000	- Sound signalling equipment	35
8512.4000	- Windscreen wipers, defrosters and demisters	35
8512.9000	- Parts	35
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 8512:	
	- Lamps:	
8513.1000	-- Buoy lanterns	11
8513.1000	-- Other	90
	- Parts:	
8513.9000	-- For buoy lanterns	11
8513.9000	-- Other	90
8514	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment:	
8514.1000	- Resistance heated furnaces and ovens	7
8514.2000	- Induction or dielectric furnaces and ovens	7
8514.3000	- Other furnaces and ovens	7
8514.4000	- Other induction or dielectric heating equipment	7
8514.9000	- Parts	7
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides:	
	- Sizing or soldering machines and apparatus:	
8515.1100	-- Soldering irons and guns	7
8515.1900	-- Other	7
	- Machines and apparatus for resistance welding of metal:	

8515.2100	-- Fully or partly automatic	7
8515.2900	-- Other	7
	- Machines and apparatus for arc (including plasma arc) welding of metals:	
8515.3100	-- Fully or partly automatic	7
8515.3900	-- Other	7
	- Other machines and apparatus:	
8515.8001	-- Electric machines and apparatus for hot spraying of metals or sintered metal carbides	7
8515.8002	-- Machines or apparatus for ultrasonic welding of metals or plastics	7
8515.8003	-- Machines or apparatus for ultrasonic welding of other materials	7
8515.8009	-- Other	7
8515.9000	- Parts	7
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro- thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 8545:	
8516.1000	- Electric instantaneous or storage water heaters and immersion heaters	35
	- Electric space heating apparatus and electric soil heating apparatus:	
8516.2100	-- Storage heating radiators	35
	-- Other:	
8516.2901	--- Other electric stoves and electric space heating apparatus	35
8516.2909	--- Other	80
	- Electro-thermic hair-dressing or hand-drying apparatus:	
8516.3100	-- Hair dryers	80
8516.3200	-- Other hair-dressing apparatus	80
8516.3300	-- Hand-drying apparatus	80
	- Electric smoothing irons:	
8516.4001	-- Specially designed for industrial use	80
8516.4009	-- Other	15
	- Other electro-thermic appliances:	
8516.7100	-- Coffees or tea makers	80
8516.7200	-- Toasters	80
	--- Other:	
8516.7909	---- Pans	35
8516.7909	---- Other	80
	- Electric heating resistors:	
8516.8001	-- For apparatus of this heading	35
8516.8009	-- Other	35
8516.9000	- Parts	35
8517	Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-	

	current line systems:	
8517.1000	- Telephone sets	40
8517.2000	- Teleprinters	40
8517.3000	- Telephonic or telegraphic switching apparatus	40
8517.4000	- Other apparatus, for carrier-current line systems	40
	- Other apparatus:	
8517.8100	-- Telephonic	40
8517.8200	-- Telegraphic	40
8517.9000	- Parts	40
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosure; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets:	
8518.1000	- Microphones and stands therefor	40
	- Loudspeakers, whether or not mounted in their enclosure:	
8518.2100	-- Single loudspeakers, mounted in their enclosure	40
8518.2200	-- Multiple loudspeakers, mounted in the same enclosure	40
8518.2900	-- Other	40
8518.3000	- Headphones, earphones and combined microphone/speaker sets	40
8518.4000	- Audio-frequency electric amplifiers	40
8518.5000	- Electric sound amplifier sets	40
8518.9000	- Parts	40
8519	Turntables (record-decks), recordplayers, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:	
8519.1000	- Coin- or disc-operated record-players	75
	- Other record-players:	
8519.2100	-- Without loudspeaker	75
8519.2900	-- Other	75
	- Turntables (record-decks):	
8519.3100	-- With automatic record changing mechanism	75
8519.3900	-- Other	75
8519.4000	- Transcribing machines	75
	- Other sound reproducing apparatus:	
8519.9100	-- Cassette-type	75
	-- Other:	
8519.9901	--- Designed to be connected solely with cinematographic projectors	50
8519.9909	--- Other	75
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device:	
8520.1000	- Dictating machines not capable of operating without an external source of power	75
8520.2000	- Telephone answering machines	75

	- Other magnetic tape recorders incorporating sound reproducing apparatus:	
8520.3100	-- Cassette-type	75
8520.3900	-- Other	75
	- Other:	
8520.9001	-- To be connected solely with other recording apparatus	50
8520.9009	-- Other	75
8521	Video recording or reproducing apparatus:	
	- Magnetic tape-type:	
8521.1001	-- For television enterprises, subject to compliance with definition and decision of the Ministry of Finance	35
8521.1009	-- Other	75
	- Other:	
8521.9001	-- For television enterprises, subject to compliance with further definition and decision of the Ministry of Finance	35
8521.9009	-- Other	75
8522	Parts and accessories of apparatus of headings Nos. 8519 to 8521:	
	- Pick-up cartridges:	
8522.1000	-- For apparatus of subheading no 8521.1001 and 8521.9001	35
8522.1000	-- Other	75
	- Other:	
8522.9000	-- For apparatus of subheading no. 8521.1001 and 8521.9001	35
8522.9000	-- Other	75
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:	
	- Magnetic tapes:	
	-- Of a width not exceeding 4 mm:	
8523.1101	--- For machines of heading No. 8471	25
8523.1109	--- Other	75
	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:	
8523.1201	--- For machines of heading No. 8471	25
8523.1209	--- Other	75
	-- Of a width exceeding 6.5 mm:	
8523.1301	--- For machines of heading No. 8471	25
8523.1309	--- Other	75
	- Magnetic discs:	
8523.2001	-- For machines of heading No. 8471	25
8523.2009	-- Other	75
	- Other:	
8523.9001	-- Magnetic cards for machines of heading No. 8471	25
8523.9009	-- Other	75
8524	Records, tapes and other recorded media for	

	sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:	
	- Gramophone records:	
8524.1001	-- With Icelandic material	20
8524.1009	-- Other	75
	- Magnetic tapes:	
	-- Of a width not exceeding 4 mm:	
8524.2101	--- With Icelandic material	20
8524.2103	--- For machines of heading No. 8471, excluding games and the like	25
8524.2109	--- Other	75
	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:	
8524.2201	--- With Icelandic material	20
8524.2203	--- For machines of heading No. 8471, excluding games and the like	25
8524.2209	--- Other	75
	-- Of a width exceeding 6.5 mm:	
8524.2301	--- With Icelandic material	20
8524.2303	--- For machines of heading No. 8471, excluding games and the like	25
8524.2309	--- Other	75
	- Other:	
8524.9001	-- With Icelandic material	20
8524.9003	-- For machines of heading No. 8471, excluding games and the like	25
8524.9009	-- Other	75
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras:	
	- Transmission apparatus:	
8525.1001	-- For distress transmission, of a type recognized by the State Ship Inspection Office	4
8525.1009	-- Other	35
	- Transmission apparatus incorporating reception apparatus:	
8525.2001	-- For distress transmission, of a type recognized by the State Ship Inspection Office	4
8525.2009	-- Other	35
8525.3000	- Television cameras	35
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:	
8526.1000	- Radar apparatus	4
	- Other:	
8526.9100	-- Radio navigational aid apparatus	4
	-- Radio remote control apparatus:	
8526.9201	--- For household appliances, door openers and the like, excluding for toys	35
8526.9209	--- Other	35

8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:	
	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527.1100	-- Combined with sound recording or reproducing apparatus	75
8527.1900	-- Other	75
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527.2100	-- Combined with sound recording or reproducing apparatus	75
8527.2900	-- Other	75
	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527.3100	-- Combined with sound recording or reproducing apparatus	75
8527.3200	-- Not combined with sound recording or reproducing apparatus but combined with a clock	75
8527.3900	-- Other	75
	- Other apparatus:	
8527.9001	-- Specially designed for reception of distress signals from ships and aeroplanes	4
8527.9009	-- Other	75
8528	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus:	
	- Colour:	
8528.1001	-- For television enterprises, subject to compliance with further definition and decision of the Ministry of Finance	35
8528.1009	-- Other	75
	- Black and white or other monochrome:	
8528.2001	-- For television enterprises, subject to compliance with further definition and decision of the Ministry of Finance	35
8528.2009	-- Other	75
8529	Parts suitable for use solely or principally with apparatus of headings Nos. 8525 to 8528:	
	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
	-- Of apparatus of headings Nos. 8525, 8526,	

	8527.9001, 8528.1001 and 8528.2001:	
8529.1001	--- Of apparatus of headings Nos. 8525.1001, 8525.2001 and 8526.1000	4
8529.1001	--- Other	35
8529.1009	-- Other	35
	- Other:	
	-- Of apparatus of headings Nos. 8525, 8526, 8527.9001, 8528.1001 and 8528.2001:	
8529.9001	--- For apparatus of headings Nos. 8525.1001, 8525.2001 and 8526.1000	4
8529.9001	--- Other	35
	-- Other:	
8529.9009	--- For television cameras	35
8529.9009	--- Other	75
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 8608):	
8530.1000	- Equipment for railways or tramways	35
8530.8000	- Other equipment	35
8530.9000	- Parts	35
8531	Electric sound or visual signalling apparatus for example, bells, sirens, indicator panels, burglar or fire alarms, other than those of heading Nos. 8512 or 8530:	
8531.1000	- Burglar or fire alarms and similar apparatus	7
8531.2000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	35
8531.8000	- Other apparatus	35
	- Parts:	
8531.9000	-- For apparatus of heading No. 8531.1000	7
8531.9000	-- Other	35
8532	Electrical capacitors, fixed, variable or adjustable (pre-set):	
	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVar (power capacitors):	
8532.1000	- Weighing 1 kg or less	7
8532.1000	- Other	35
	- Other fixed capacitors:	
	-- Tantalum:	
8532.2100	--- Weighing 1 kg or less	7
8532.2100	--- Other	35
	-- Aluminium electrolytic:	
8532.2200	--- Weighing 1 kg or less	7
8532.2200	--- Other	35
	-- Ceramic dielectric, single layer:	
8532.2300	--- Weighing 1 kg or less	7
8532.2300	--- Other	35
	-- Ceramic dielectric, multilayer:	
8532.2400	--- Weighing 1 kg or less	7

8532.2400	--- Other	35
	-- Dielectric of paper or plastics:	
8532.2500	--- Weighing 1 kg or less	7
8532.2500	--- Other	35
	-- Other:	
8532.9000	--- Weighing 1 kg or less	7
8532.9000	--- Other	35
	- Variable or adjustable (pre-sat) capacitors:	
8532.9000	-- Weighing 1 kg or less	7
8532.9000	-- Other	35
	- Parts:	
8532.9000	-- For capacitors weighing 1 kg or less	7
8532.9000	-- Other	35
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors:	
8533.1000	- Fixed carbon resistors, composition or film types	7
	- Other fixed resistors:	
8533.2100	-- For a power handling capacity not exceeding 20 W	7
8533.2900	-- Other	7
	- Wirewound variable resistors, including rheostats and potentiometers :	
8533.3100	-- For a power handling capacity not exceeding .20 W	7
8533.3900	-- Other	7
8533.4000	- Other variable resistors, including rheostats and potentiometers	7
8533.9000	- Parts	7
8534	8534.0000 Printed circuits	7
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts:	
8535.1000	- Fuses	35
	- Automatic circuit breakers:	
8535.2100	-- For a voltage of less than 72.5 kV	35
8535.2900	-- Other	35
8535.3000	- Isolating switches and make-and break switches	35
8535.4000	- Lightning arresters, voltage limiters and surge suppressors	35
	- Other :	
8535.9009	-- Junction boxes	35
8535.9009	-- Other	35
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not	

	exceeding 1,000 volts:	
8536.1000	- Fuses	35
8536.2000	- Automatic circuit breakers	35
8536.3000	- Other apparatus for protecting electrical circuits	35
	- Relays:	
8536.4100	-- For a voltage not exceeding 60 V	35
8536.4900	-- Other	75
8536.4900	-- Switches rated 0.5 amp and 30-200 amp, for voltage lower than 500 V	7
8536.4900	--- Lamp sockets	7
8536.4900	--- Other	35
	- Other switches:	
8536.5000	-- Rated 0.5 amp and 30-200 amp, for voltage lower than 500 V	7
8536.5000	-- Other	35
	- Lamp-holders, plugs and sockets:	
8536.6100	-- Lamp-holders	7
8536.6900	-- Other	35
8536.9000	- Other apparatus	35
8537	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 8517:	
8537.1000	- For a voltage not exceeding 1,000 V	35
8537.2000	- For a voltage exceeding 1,000 V	35
8538	Parts suitable for use solely or principally with the apparatus of heading No. 8535, 8536 or 8537:	
8538.1000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 8537, not equipped with their apparatus	35
8538.9000	- Other	35
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps:	
	- Sealed beam lamp units:	
8539.1000	-- For motor vehicles	35
8539.1000	-- Other	40
	- Other filament lamps, excluding ultra-violet or infra-red lamps:	
8539.2100	-- Tungsten halogen	40
8539.2200	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	40
8539.2900	-- Other	40
	- Discharge lamps, other than ultra-violet lamps:	
8539.3100	-- Fluorescent, hot cathode	40
8539.3900	-- Other	40

8539.4000	- Ultra-violet or infra-red lamps; arc-lamps	40
	- Parts:	
8539.9000	-- Of sealed beams for motor vehicles	35
8539.9000	-- Other	40
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):	
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540.1100	-- Colour	35
8540.1200	-- Black and white or other monochrome	35
8540.2000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	35
8540.3000	- Other cathode-ray tubes	35
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding gridcontrolled tubes:	
8540.4100	-- Magnetrons	35
8540.4200	-- Klystrons	35
8540.4900	-- Other	35
	- Other valves and tubes:	
8540.8100	-- Receiver or amplifier valves and tubes	35
8540.8900	-- Other	35
	- Parts:	
8540.9100	-- Of cathode-ray tubes	35
8540.9900	-- Other	35
8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:	
8541.1000	- Diodes, other than photosensitive or light emitting diodes	35
	- Transistors, other than photosensitive transistors:	
8541.2100	-- With a dissipation rate of less than 1 W	35
8541.2900	-- Other	35
8541.3000	- Thyristors, discs and triacs, other than photosensitive devices	35
8541.4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	35
8541.5000	- Other semiconductor devices	35
8541.6000	- Mounted piezo-electric crystals	35
8541.9000	- Parts	35
8542	Electronic integrated circuits and microassemblies:	
	- Monolithic integrated circuits:	
8542.1100	-- Digital	35

8542.1900	-- Other	35
8542.2000	- Hybrid integrated circuits	35
8542.8000	- Other	35
8542.9000	- Parts	35
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:	
8543.1000	- Particle accelerators	7
8543.2000	- Signal generators	35
8543.3000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	35
	- Other machines and apparatus:	
8543.8001	-- Household type	35
8543.8009	-- Other	35
	- Parts:	
8543.9001	-- Of apparatus of subheading No.8543.8001	35
8543.9009	-- Other	35
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:	
	- Winding wire:	
8544.1100	-- Of copper	35
8544.1900	-- Other	35
8544.2000	- Co-axial cable and other co-axial electric conductors	35
8544.3000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircrafts or ships	35
	- Other electric conductors, for a voltage not exceeding 80 V:	
8544.4100	-- Fitted with connectors	35
8544.4900	-- Other	35
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:	
8544.5100	-- Fitted with connectors	35
8544.5900	-- Other	35
8544.6000	- Other electric conductors, for a voltage exceeding 1,000 V	35
	- Optical fibre cables:	
8544.7000	-- Not optically worked	50
8544.7000	-- Fitted with connectors	50
8544.7000	-- Other	35
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes:	
	- Electrodes:	
8545.1100	-- Of a kind used for furnaces	25
8545.1900	-- Other	25

8545.2000	- Brushes	25
8545.9000	- Other	25
8546	Electrical insulators of any material:	
8546.1000	- Of glass	25
8546.2000	- Of ceramics	25
8546.9000	- Other	25
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:	
8547.1000	- Insulating fittings of ceramics	25
8547.2000	- Insulating fittings of plastic	25
8547.9000	- Other	25
8548	8548.0000 Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	35
8601	Rail locomotives powered from an external source of electricity or by electric accumulators:	
8601.1000	- Powered from an external source of electricity	10
8601.2000	- Powered by electric accumulators	10
8602	Other rail locomotives; locomotive tenders:	
8602.1000	- Diesel-electric locomotives	10
8602.9000	- Other	10
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 8604:	
8603.1000	- Powered from an external source of electricity	10
8603.9000	- Other	10
8604	8604.0000 Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, work- shops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	10
8605	8605.0000 Railway or tramway passenger coaches, not self- propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 8604)	10
8606	Railway or tramway goods vans and wagons, not self-propelled:	
8606.1000	- Tank wagons and the like	10
8606.2000	- Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10	10
8606.3000	- Self-discharging vans and wagons, other than those of subheading No. 8606.10 or 8606.20	10

		- Other:	
	8606.9100	-- Covered and closed	10
	8606.9200	-- Open, with non-removable aides of a height exceeding 60 cm	10
	8606.9900	-- Other	10
8607		Parts of railway or tramway locomotives or rolling-stock:	
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:	
	8607.1100	-- Driving bogies and bissel-bogies	10
	8607.1200	-- Other bogies and bissel-bogies	10
	8607.1900	-- Other, including parts	10
		- Brakes and parts thereof:	
	8607.2100	-- Air brakes and parts thereof	10
	8607.2900	-- Other	10
	8607.3000	- Hooks and other coupling devices, buffers, and parts thereof	10
		- Other:	
	8607.9100	-- Of locomotives	10
	8607.9900	-- Other	10
8608		Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, part installations or airfields; parts of the foregoing:	
	8608.0000	- Electric traffic control equipment	35
	8608.0000	- Other	10
8609	8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	7
8701		Tractors (other than tractors of heading No. 8709):	
	8701.1000	- Pedestrian controlled tractors	25
	8701.2000	- Road tractors for semi-trailers	25
	8701.3000	- Track-laying tractors	25
		- Other:	
	8701.9001	-- Ordinary tractors	7
	8701.9009	-- Other	25
8702		Public-transport type passenger motor vehicles:	
		- With compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8702.1001	-- For 10-17 persons, including driver	90
	8702.1002	-- For 18-29 persons, including driver	30
	8702.1009	-- Other	30
		- Other:	
	8702.9001	-- For 10-17 persons, including driver	30
	8702.9002	-- For 18-29 persons, including driver	30
	8702.9009	-- Other	30
8703		Motor cars and other motor vehicles principally	

	designed for the transport of persons (other than those of heading No. 8702), including station wagons and racing cars:	
	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	
	-- On tracks:	
8703.1011	--- Of dead weight 400 kg or less (including motorcycles on tracks)	90
8703.1012	--- A.T.V. (all terrain vehicles), four-wheeled, subject to compliance with further definition and decision of the Ministry of Finance	90
8703.1013	--- Ambulances	15
8703.1019	--- Other	40
8703.1090	-- Other	90
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
	-- Of a cylinder capacity not exceeding 1,000 cc:	
	--- Solely for the transport of passengers:	
8703.2111	---- With all wheel drive	90
8703.2112	---- A.T.V., four wheeled	90
8703.2113	---- Other, new	90
8703.2119	---- Other, used	90
8703.2190	--- Other	90
	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	--- Solely for the transport of passengers, of a cylinder capacity not exceeding 1,300 cc:	
8703.2211	---- With all wheel drive	90
8703.2212	---- A.T.V., four wheeled	90
8703.2213	---- Other, new	90
8703.2219	---- Other, used	90
	--- Other, solely for the transport of passengers:	
8703.2221	---- With all wheel drive	90
8703.2222	---- A.T.V., four wheeled	90
8703.2223	---- Other, new	90
8703.2229	---- Other, used	90
	--- Other:	
8703.2231	---- Ambulances	15
8702.2239	---- Other	90
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
	--- Solely for the transport of passengers, of a cylinder capacity not exceeding 1,600 cc:	
8703.2311	---- With all wheel drive	90
8703.2312	---- A.T.V., four wheeled	90
8703.2313	---- Other, new	90
8703.2319	---- Other, used	90
	--- Solely for the transport of passengers, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:	
8703.2321	---- With all wheel drive	90
8703.2322	---- A.T.V., four wheeled	90
8703.2323	---- Other, new	90
8703.2329	---- Other, used	90
	--- Solely for the transport of passengers, of a	

	cylinder capacity exceeding 2,000 cc but not exceeding 2,300 cc:	
8703.2331	---- With all wheel drive	90
8703.2332	---- A.T.V., four wheeled	90
8703.2333	---- Other, new	90
8703.2339	---- Other, used	90
	--- Other, solely for the transport of passengers:	
8703.2341	---- With all wheel drive	90
8703.2324	---- A.T.V., four wheeled	90
8703.2343	---- Other, new	90
8703.2349	---- Other, used	90
	--- Other:	
8703.2351	---- Ambulances	15
8703.2359	---- Other	90
	-- Of a cylinder capacity exceeding 3,000 cc:	
	--- Solely for the transport of passengers:	
8703.2411	---- With all wheel drive	90
8703.2412	---- Other, new	90
8703.2419	---- Other, used	90
	--- Other:	
8703.2421	---- Ambulances	15
8703.2429	---- Other	90
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	-- Of a cylinder capacity not exceeding 1,500 cc:	
	--- Solely for the transport of passengers, of a cylinder capacity not exceeding 1,000 cc:	
8703.3111	---- With all wheel drive	90
8703.3112	---- Other, new	90
8703.3119	---- Other, used	90
	--- Solely for the transport of passengers, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,000 cc:	
8703.3121	---- With all wheel drive	90
8703.3122	---- Other, new	90
8703.3129	---- Other, used	90
	--- Other, solely for the transport of passengers:	
8703.3131	---- With all wheel drive	90
8703.3132	---- Other, new	90
8703.3139	---- Other, used	90
	--- Other:	
8703.3141	---- Ambulances	90
8703.3149	---- Other	90
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
	--- Solely for the transport of passengers, of a cylinder capacity not exceeding 1,600 cc:	
8703.3211	---- With all wheel drive	90
8703.3212	---- Other, new	90
8703.3219	---- Other, used	90
	--- Solely for the transport of passengers, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:	
8703.3221	---- With all wheel drive	90

8703.3222	---- Other, new	90
8703.3229	---- Other, used	90
	--- Solely for the transport of passengers, of a cylinder capacity exceeding 2000 cc but not exceeding 2,300 cc:	
8703.3231	---- With all wheel drive	90
8703.3232	---- Other, new	90
8703.3239	---- Other, used	90
	--- Other solely for the transport of passengers:	
8703.3241	---- With all wheel drive	90
8703.3242	---- Other, new	90
8703.3249	---- Other, used	90
	--- Other:	
8703.3251	---- Ambulances	15
8703.3259	---- Other	15
	-- Of a cylinder capacity exceeding 2,500 cc:	
	--- Solely for the transport of passengers, of a cylinder capacity not exceeding 3,000 cc:	
8703.3311	---- With all wheel drive	90
8703.3212	---- Other, new	90
8703.3319	---- Other, used	90
	--- Other, solely for the transport of passengers:	
8703.3321	---- With all wheel drive	90
8703.3322	---- Other, new	90
8703.3329	---- Other, used	90
	--- Other:	
8703.3331	---- Ambulances	15
8703.3339	---- Other	15
	- Other:	
	-- Solely for the transport of passengers:	
8703.9011	--- With all wheel drive	90
8703.9012	--- Other, new	90
8703.9019	--- Other, used	90
	-- Other:	
8703.9021	--- Ambulances	15
8703.9029	--- Other	90
8704	Motor vehicles for the transport of goods:	
8704.1000	- Dumpers designed for off-highway use	30
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	-- G.v.w. not exceeding 5 tonne:	
8704.2101	--- Chassis fitted with engines and cabs, of a carrying capacity less than 3 tonne	30
8704.2109	--- Other	30
	-- G.v.w. exceeding 5 tonne but not exceeding 20 tonne:	
	--- Chassis fitted with engines and cabs:	
8704.2211	---- Of a carrying capacity less than 3 tonne	30
8704.2219	---- Other	30
	--- Other vehicles:	
8704.2221	---- Of a carrying capacity less than 3 tonne	30
8704.2222	---- Of a carrying capacity 3 tonne or more, for the transport of both passengers and goods	30

8704.2229	---- Other	30
	-- G.v.w. exceeding 20 tons:	
8704.2301	--- Chassis fitted with engines and cabs	30
8704.2309	--- Other	30
	- Other, with spark-ignition internal combustion piston engine:	
	-- G.v.w. not exceeding 5 tons:	
8704.3101	--- Chassis fitted with engines and cabs, of a carrying capacity less than 3 tons	30
8704.3109	--- Other	30
	-- G.v.w. exceeding 5 tons:	
	--- Chassis fitted with engines and cabs:	
8704.3211	---- Of a carrying capacity less than 3 tons	30
8704.3219	---- Other	30
	--- Other vehicles:	
8704.3221	---- Of a carrying capacity less than 3 tons	30
8704.3222	---- Of a carrying capacity 3 tons or more, for the transport of both passengers and goods	30
8704.3229	---- Other	30
	- Other:	
8704.9010	-- Chassis fitted with engines and cabs, of a carrying capacity less than 3 tons	30
8704.9020	-- Chassis fitted with engines and cabs, of a carrying capacity 3 tons or more	30
	-- Other vehicles:	
8704.9031	--- Of a carrying capacity less than 3 tons	30
8704.9039	--- Other	30
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete, mixer lorries, spraying lorries, mobile workshops, mobile radiological units):	
8705.1000	- Crane lorries	30
8705.2000	- Mobile drilling derricks	30
8705.3000	- Fire fighting vehicles	15
8705.4000	- Concrete-mixer lorries	30
	- Other:	
8705.9001	-- Snow-ploughs	15
8705.9009	-- Other	30
8706	Chassis fitted with engines, for the motor vehicles of headings Nos. 8701 to 8705:	
8706.0001	- For public service type passenger vehicles and lorries	30
8706.0009	- Other	90
8708	Parts and accessories of the motor vehicles of headings Nos. 8701 to 8705:	
8708.1000	- Bumpers and parts thereof	35
	- Other parts and accessories of bodies (including cabs):	
8708.2100	-- Safety seat belts	35
8708.2900	-- Other	35

		- Brakers and servo-brakes and parts thereof:	
8708.3100	-- Mounted brake linings	35	
8708.3900	-- Other	35	
8708.4000	- Gear boxes	35	
8708.5000	- Drive-axles with differential, whether or not provided with other transmission components	35	
8708.6000	- Non-driving axles and parts thereof	35	
8708.7000	- Road wheels and parts and accessories thereof	35	
8708.8000	- Suspension shock-absorbers	35	
	- Other parts and accessories:		
8708.9100	-- Redistors	35	
8708.9200	-- Silencers and exhaust pipes	35	
8708.9300	-- Clutches and parts thereof	35	
8708.9400	-- Steering wheels, steering columns and steering boxes	35	
8708.9900	-- Other	35	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:		
	- Vehicles:		
8709.1100	-- Electrical	18	
8709.1900	-- Other	18	
8709.9000	- Parts	18	
8710	8710.0000 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	45	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 chassis fitted with engines and cabs, of a carrying capacity less than 3 tons	80	
8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 chassis fitted with engines and cabs, of a carrying capacity less than 3 tons but not exceeding 250 chassis fitted with engines and cabs, of a carrying capacity less than 3 tons	80	
8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 chassis fitted with engines and cabs, of a carrying capacity less than 3 tonnes but not exceeding 500 chassis fitted with engines and cabs, of a carrying capacity less than 3 tonnes	80	
8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500		

		chassis fitted with engines and cabs, of a carrying capacity less than 3 tonnes but not exceeding 800 chassis fitted with engines and cabs, of a carrying capacity less than 3 tonnes	80
8711.5000	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800	
		chassis fitted with engines and cabs, of a carrying capacity less than 3 tonnes	80
8711.9000	-	Other	80
8712		Bicycles and other cycles (including delivery tricycles), not motorised:	
8712.0000	--	Children's bicycles	90
8712.0000	--	Other	80
8714		Parts and accessories of vehicles of headings Nos. 8711 to 8713:	
		- Of motorcycles (including mopeds):	
8714.1100	--	Saddles	80
8714.1900	--	Other	80
8714.2000	--	Other invalid carriages	80
		- Other:	
		-- Frames and forks, and parts thereof:	
8714.9100	---	For children's bicycles	50
8714.9100	---	Other	80
		-- Wheel rims and spokes:	
8714.9200	---	For children's bicycles	50
8714.9200	---	Other	80
		-- Hubs, other than coaster braking hubs and hub brakes, and fre-wheel sprocket-wheels:	
8714.9300	---	For children's bicycles	50
8714.9300	---	Other	80
		-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:	
8714.9400	---	For children's bicycles	50
8714.9400	---	Other	80
		-- Saddles:	
8714.9500	---	For children's bicycles	50
8714.9500	---	Other	80
		-- Pedals and crank-gear, and parts thereof:	
8714.9600	---	For children's bicycles	50
8714.9500	---	Other	80
		-- Other:	
8714.9900	---	For children's bicycles	50
8714.9900	---	Other	80
8715	8715.0000	Baby carriages and parts thereof	50
8716		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:	
8716.1000	-	Trailers and semi-trailers of the caravan type, for housing or camping	40
8716.2000	-	Self-loading or self-unloading trailers and	

	semi-trailers for agricultural purposes	7
	- Other trailers and semi-trailers for the transport of goods:	
8716.3100	-- Tanker trailers and tanker semi-trailers	30
8716.3900	-- Other	30
8716.4000	- Other trailers and semi-trailers	30
	- Other vehicles	
8716.8001	-- Wheelbarrows and hand carts	30
8716.8009	-- Other	30
	- Parts:	
8716.9001	-- Of vehicles of subheading No. 8716.2000	30
	-- Bodies for trailers and semi-trailers:	
8716.9002	--- For trailers and semi-trailers specially designed for the transport of goods	30
8716.9002	--- Other	30
	-- Other:	
8716.9009	--- For wheelbarrows and handcarts	30
8716.9009	--- Other	30
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:	
	- Optical fibres, optical fibre bundles and cables:	
9001.1001	-- Optical fibres and optical fibre bundles, neither optically worked nor mounted	50
9001.1002	-- Optical fibre bundles and optical cables, fitted with connectors, for use primarily in optical apparatus	40
9001.1009	-- Other	35
9001.2000	- Sheets and plates of polarising material	35
9001.3000	- Contact lenses	20
9001.4000	- Spectacle lenses of glass	20
9001.5000	- Spectacle lenses of glass	20
9001.9000	- Other	35
9002	Lenses, prisms, mirror and other optical elements, of any material, mounted, being parts or fittings for instruments or apparatus, other than such elements of glass not optically worked:	
	- Objective lenses:	
9002.1100	-- For cameras, projectors or photographic enlargers or reducers	50
	-- Other:	
9002.1901	--- Lenses for beacons	35
9002.1909	--- Other	50
9002.2000	- Filters	50
9002.9000	- Other	50
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof:	
9003.1100	-- Of plastics	50

9003.1900	-- Of other materials	50
9003.9000	- Parts	50
9004	Spectacles, goggles and the like, corrective, protective or other:	
9004.1000	- Sunglasses	50
	- Other:	
9004.9001	-- Welders goggles and protective spectacles	7
9004.9009	-- Other	50
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:	
9005.1000	- Binoculars	80
9005.8000	- Other instruments	80
9005.9000	- Parts and accessories (including mountings)	80
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 8539:	
9006.1000	- Cameras of a kind used for preparing printing plates or cylinders	50
9006.2000	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	50
	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes:	
9006.3000	-- For medical research purposes	7
9006.3000	-- Other	50
9006.4000	Instant print cameras	50
	- Other cameras:	
9006.5100	-- With a through-the-lens viewfinder (single lens reflex (SLR), for roll film of a width not exceeding 35 mm	50
9006.5300	-- Other, for roll film of a width less than 35 mm	50
9006.5900	-- Other	50
	- Photographic flashlight apparatus and flashbulbs:	
9006.6100	-- Discharge lamp ("electronic") flashlight apparatus	5
9006.6200	-- Flashbulbs, flashcubes and the like	50
9006.6900	-- Other	50
	- Parts and accessories:	
9006.9100	-- For cameras	50
9006.9900	-- Other	50
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:	
	- Cameras:	
9007.1100	-- For film of less than 16 mm width or for double-8 mm film	50
9007.1900	-- Other	50

	- Projectors:	
9007.2100	-- For film of less than 16 mm width	50
9007.2900	-- Other	50
	- Parts and accessories:	
9007.9100	-- For cameras	50
9007.9200	-- For projectors	50
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:	
9008.1000	- Slide projectors	50
9008.2000	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	50
9008.4000	- Photographic (other than cinematographic) enlargers and reducers	50
9008.9000	- Parts and accessories	50
9009	Phot-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus:	
	- Electrostatic photo-copying apparatus:	
9009.1100	-- Operating by reproducing the original image directly onto the copy (direct process)	50
9009.1200	-- Operating by reproducing the original image via and intermediate onto the copy (indirect process)	50
	- Other photo-copying apparatus:	
9009.2100	-- Incorporating an optical system	50
9009.2200	-- Of the contact type	50
9009.3000	- Thermo-copying apparatus	50
9009.9000	- Parts and accessories	50
9010	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens:	
9010.1000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	50
9010.2000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	50
9010.3000	- Projection screens	50
9010.9000	- Parts and accessories	50
9011	Compound optical microscopes, including those for microphotography, microcinematography or microprojection:	
9011.1000	- Stereoscopic microscopes	35
9011.2000	- Other microscopes, for microphotography,	

	microcinematography or microprojection	350
9011.8000	- Other microscopes	350
9011.9000	- Parts and accessories	350
9012	Microscopes other than optical microscopes; diffraction apparatus:	
9012.1000	- Microscopes other than optical microscopes and diffraction apparatus	35
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter:	
9013.1000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	40
9013.2000	- Lasers, other than laser diodes	40
9013.8000	- Other devices, appliances and instruments	40
9013.9000	- Parts and accessories	40
9014	Direction finding compasses; other navigational instruments and appliances:	
9014.1000	- Direction finding compasses	4
	- Instruments and appliances for aeronautical or space navigation (other than compasses):	
9014.2000	-- Electronic and electrical	7
9014.2000	-- Other	4
	Other instruments and appliances:	
9014.8000	-- Echo sounders, acoustic and other such electric and and electronic sounders and fish detectors	4
9014.8000	-- Other electronic and electrical apparatus	7
9014.8000	-- Other	4
	- Parts and accessories:	
9014.9000	-- For electronic and electrical apparatus other than echo sounders acoustic and other such electric and electronic sounders and fish detectors	7
9014.2900	-- Other	4
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:	
	- Rangefinders:	
9015.1000	-- Electronic and electrical apparatus	7
9015.1000	-- Other	35
	- Theodolites and tachometers:	
9015.1000	-- Electronic and electrical apparatus	7
9015.2000	-- Electronic and electrical apparatus	7
9015.2000	-- Other	35
	- Levels:	
9015.3000	-- Electronic and electrical apparatus	7

9015.3000	-- Other	35	
	- Photogrammetrical surveying instruments and appliances:		
9015.4000	-- Electronic and electrical apparatus	7	
9015.4000	-- Other	35	
	- Other instruments and appliances:		
9015.8000	-- Electronic and electrical apparatus	7	
9015.8000	-- Other	35	
	- Parts and accessories:		
9015.9000	-- For electronic and electrical apparatus	7	
9015.9000	-- Other	35	
9016	9016.0000	Balances of a sensitivity of 5 cg or better, with or without weights	7
9017		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter:	
	9017.1000	- Drafting tables and machines, whether or not automatic	7
	9017.2000	- Other drawing, marking-out or mathematical calculating instruments	7
	9017.3000	- Micrometers, callipers and gauges	7
	9017.8000	- Other instruments	7
	9017.9000	- Parts and accessories	7
9018		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
	9018.1100	-- Electro-cardiographs	35
	9018.1900	-- Other	35
	9018.2000	- Ultra-violet or infra-red ray	35
		- Syringes, needles, catheters, cannulae and the like:	
	9018.3100	-- Syringes, with or without needles	35
	9018.3200	-- Tubular metal needles and needles for sutures	35
	9018.3900	-- Other	35
		- Other instruments and appliances, used in dental sciences:	
	9018.4100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	35
	9018.4900	-- Other	35
	9018.5000	-- Other ophthalmic instruments and appliances	35
	9018.9000	-- Other instruments and appliances	35
9019		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy,	

		artificial respiration or other therapeutic respiration apparatus:	
9019.1000		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	35
9019.2000		- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	35
9020	9020.0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	35
9021		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; 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:	
		- Artificial joints and other orthopaedic or fracture appliances:	
9021.1100	--	Artificial joints	15
9021.1900	--	Other	15
		- Artificial teeth and dental fittings:	
9021.2100	--	Artificial teeth	15
9021.2900	--	Other	15
9021.3000	-	Other artificial parts of the body	15
9021.4000	-	Hearing aids, excluding parts and accessories	15
9021.5000	-	Pacemakers for stimulating heart muscles, excluding parts and accessories	15
9021.9000	-	Other	15
9022		Apparatus based on the uses of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:	
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.1100	--	For medical, surgical, dental or veterinary uses	15
9022.1900	-	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.2100	--	For medical, surgical, dental or veterinary uses	15
9022.2900	--	For other uses	15
9022.3000	-	X-ray tubes	15

9022.9000	- Other, including parts and accessories	15
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:	
9023.0001	- Models for demonstrating revivification	35
9023.0009	- Other	35
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastic):	
9024.1000	- Machines and appliances for textile metals	7
9024.8000	- Other machines and appliances	7
9024.9000	- Parts and accessories	7
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combinations of these instruments:	
	- Thermometers, not combined with other instruments:	
	-- Liquid-filled, for direct reading:	
9025.1101	--- Clinical thermometers	35
	--- Other	35
	-- Other:	
9025.1900	--- Electronic and electrical instruments	7
	- Barometers, not combined with other instruments	7
9025.2000	-- Other	35
	- Other instruments:	
9025.8000	-- Electronic and electrical instruments	7
	-- Other:	
9025.8000	- Pyrometers, hydrometers and hygrometers	7
9025.8000	--- Other	35
9025.9000	- Parts and accessories	7
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 9014, 9015, 9028 or 9032:	
9026.1000	- For measuring or checking the flow or level of liquids	7
9026.2000	- For measuring or checking pressure	7
9026.8000	- Other instruments or apparatus	7
9026.9000	- Parts and accessories	7
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtones:	

9027.1000	- Gas or smoke analysis apparatus	7
9027.2000	- Chromatographs and electrophoresis instruments	7
9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible IR)	7
9027.4000	- Exposure meters	7
9027.5000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	7
9027.8000	- Gas or smoke analysis apparatus	7
9027.9000	- Microtomes; parts and accessories	7
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	
	- Gas meters:	
9028.1000	-- Calibrating meters therefor	7
9028.1000	-- Other	35
	- Liquid meters:	
9028.2000	-- Calibrating meters therefor	7
9028.2000	-- Other	25
	- Electricity meters:	
9028.3000	-- Calibrating meters therefor	7
9028.3000	-- Other	35
9028.9000	- Parts and accessories	7
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 9015; stroboscopes:	
	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029.1000	-- Revolution counters and production counters	7
9029.1000	-- Other	35
	- Speed indicators and tachometers; stroboscopes:	
9029.2000	-- Speed indicators, excluding magnetic	35
9029.2000	-- Other	7
9029.9000	- Parts and accessories	7
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations:	
9030.1000	- Instruments and apparatus for measuring or detecting ionising radiations	7
9030.2000	- Cathode-ray oscilloscopes and cathode-ray oscillographs	7
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	
9030.3100	-- Multimeters	7
9030.3900	-- Other	7
9030.4000	- Other instruments and apparatus, specially	

	designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers).....	7
9030.8100	-- With a recording device	7
9030.8900	-- Other	7
9030.9000	-- Parts and accessories.....	7
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors:	
9031.1000	- Machines for balancing mechanical parts.....	7
9031.2000	- Test benches	7
9031.3000	- Profile projectors	7
9031.4000	- Other optical instruments and appliances	7
9031.8000	- Other instruments, appliances and machines	7
9031.9000	- Parts and accessories	7
9032	Automatic regulating or controlling instruments and apparatus:	
9032.1000	-- Electronic and electrical	7
9032.1000	-- Other	35
9032.2000	- Manostats	7
	- Other instruments and apparatus:	
9032.8100	-- Hydraulic or pneumatic	7
9032.8900	-- Other	7
9032.9000	- Parts and accessories	7
9033	9033.0000 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	7
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal:	
	- Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:	
9101.1100	-- With mechanical display only	50
9101.1200	-- With opto-electronic display only	50
9101.1900	-- Other	50
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9101.2100	-- With automatic winding	50
9101.2900	-- Other	50
	- Other:	
9101.9100	-- Battery or accumulator powered	50
9101.9900	-- Other	50
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 9101:	
	- Wrist-watches, battery or accumulator powered, whether or not incorporating	

		s stop-watch facility:	
9102.1100	-- With mechanical display only	50	
9102.1200	-- With opto-electronic display only	50	
9102.1900	-- Other	0	
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.2100	-- With automatic winding	50	
9102.2900	-- Other	50	
	- Other:		
9102.9100	-- Battery or accumulator powered	50	
9102.9900	-- Other	50	
9103	Clocks with watch movements, excluding clocks of heading No. 9104:		
9103.1000	- Battery or accumulator powered	50	
9103.9000	- Other	50	
9104	9104.0000 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	50	
9105	Other clocks:		
	- Alarm clocks:		
	-- Alarm clocks:		
9105.1100	-- Battery, accumulator or mains powered	50	
9105.1900	-- Other	50	
	- Wall clocks:		
9105.2100	-- Battery, accumulator or mains powered	50	
9105.2900	-- Other	50	
	- Other:		
9105.9100	-- Battery, accumulator or mains powered	50	
9105.9900	-- Other	50	
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time- registers, time-recorders):		
9106.1000	- Time-registers; time-recorders	50	
9106.2000	- Parking meters	50	
9106.9000	- Other	50	
9107	9107.0000 Time switches with clock or watch movement or with synchronous motor	50	
9108	Watch movements, complete and assembled:		
	- Battery or accumulator powered:		
9108.1100	-- With mechanical display only or with a device to which a mechanical display can be incorporated	50	
9108.1200	-- With opto-electronic display only	50	
9108.1900	-- Other	50	
9108.2000	- With automatic winding	50	
	- Other:		
9108.9100	-- Measuring 33.8 mm or less	50	

9108.9900	-- Other	50
9109	Clock movements, complete and assembled:	
	- Battery, accumulator or mains powered:	
9109.1100	-- Of alarm clocks	50
9109.1900	-- Other	50
9109.9000	- Other	50
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements:	
	- Of watches:	
9110.1100	-- Complete movements, unassembled or partly assembled (movement sets)	50
9110.1200	-- Incomplete movements, assembled	50
9110.1900	-- Rough movements	50
9110.9000	- Other	50
9111	Watch cases and parts thereof:	
9111.1000	- Cases of precious metal or of metal clad with precious metal	50
9111.2000	- Cases of base metal, whether or not gold- or silver-plated	50
9111.8000	- Other cases	50
9111.9000	- Parts	50
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:	
9112.1000	- Cases of metal	50
9112.8000	- Other cases	50
9112.9000	- Parts	50
9113	Watch straps, watch bands and watch bracelets, and parts thereof:	
	- Other:	
9113.9000	-- Of plastic material	50
9113.9000	-- Of leather	50
9113.9000	-- Of textile materials	50
9113.9000	-- Of incorporating pearls or precious or semi-precious stones	60
9114	Other clock or watch parts:	
9114.1000	- Springs, including hair-springs	50
9114.2000	- Jewels	50
9114.3000	- Dials	50
9114.4000	- Plates and bridges	50
9114.9000	- Other	50
9201	Pianos, including automatic pianos; harpichords and other keyboard stringed instruments:	
9201.1000	- Upright pianos	30

	9201.2000	- Grand pianos	30
	9201.9000	- Other	30
9202		Other string musical instruments (for example, guitars, violins, harps):	
	9202.1000	- Played with a bow	50
		- Other:	
	9202.9000	-- Harps	30
	9202.9000	-- Other	50
9203	9203.0000	Keyboard pipe organs, excluding organs for use in churches, subject to compliance with further definition and decision of the Ministry of finance; and similar keyboard instruments with free metal reeds	30
9204		Accordions and similar instruments; mouth organs:	
		- Accordions and similar instruments:	
	9204.1000	-- Foot-blown accordions	30
	9204.1000	-- Other	50
	9204.2000	- Mouth organs	50
9205		Other wind musical instruments (for example, clarinets, trumpets, bagpipes):	
	9205.1000	- Brass-wind instruments	50
	9205.9000	- Other	50
9206	9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	50
9207		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions):	
		- Keyboard instruments, other than accordions:	
	9207.1001	-- Pianos	30
	9207.1002	-- Organs, excluding organs for use in churches, subject to compliance with further definition and decision of the Ministry of Finance	30
	9207.1009	-- Other	50
	9207.9000	- Other	50
9208		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments:	
	9208.1000	- Musical boxes	50

9208.9000	- Other	50
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds:	
9209.1000	- Metronomes, tuning forks and pitch pipes	50
9209.2000	- Mechanisms for musical boxes	50
9209.3000	- Musical instrument strings	50
	- Other:	
9209.9100	-- Parts and accessories for pianos	50
9209.9200	-- Parts and accessories for the musical instruments of heading No. 9202	50
9209.9300	-- Parts and accessories for the musical instruments of heading No. 9203	50
9209.9400	-- Parts and accessories for the musical instruments of heading No. 9207	50
9209.9900	-- Other	50
9301	9301.0000 Military weapons, other than revolvers, pistols and arms of heading No. 9307	60
9302	9302.0000 Revolvers and pistols, other than those of heading No. 9303 or 9304	60
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):	
9303.1000	- Muzzle-loading firearms	60
9303.2000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	60
9303.3000	- Other sporting, hunting or target-shooting rifles	60
	- Other:	
9303.9001	-- Line-throwing guns	20
9303.9002	-- Whaling harpoon guns	20
9303.9003	-- Captive-bolt sheep pistols	20
9303.9004	-- Emergency signalling guns	60
9303.9009	-- Other	60
9304	9304.0000 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 9307	60
9305	Parts and accessories of articles of	

		headings Nos. 9301 to 9304:	
9305.1000		- Of revolvers or pistols	60
		- Of shotguns or rifles of heading No. 9303:	
9305.2100		-- Shotgun barrels	60
9305.2900		-- Other	60
		- Other:	
9305.9000		-- Slings and swivel bands for shooting guns, rifles and carbines, of leather	65
9305.9000		-- Other, excluding of textile	60
9306		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:	
9306.1000		- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	35
		- Shotgun cartridges and parts thereof; air gun pellets:	
9306.2100		-- Cartridges	35
9306.2900		-- Other	35
		- Other cartridges and parts thereof:	
9306.3001		-- Cartridges for whaling harpoon guns, line throwing guns and captive-bolt sheep pistols	35
9306.3009		-- Other	35
		- Other:	
9306.9001		-- Harpoons for whaling guns and line throwing guns	4
9306.9009		-- Other	35
9307	9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	60
9401		Seats (other than those of heading No. 9402), whether or not convertible into beds, and parts thereof:	
		- Seats of a kind used for motor vehicles:	
9401.2000		-- Tractor seats	7
		- Other seats:	
9401.8000		-- Of asbestos-cement or of cellulose, fibre-cement or the like	80
9401.8000		-- Of ceramic	25
9402		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both	

	reclining and elevating movements; parts of the foregoing articles:	
9402.1000	- Dentists'barbers'or similar chairs and parts thereof	35
9402.9000	- Other	35
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:	
9405.3000	- Lighting sets of a kind used for Christmas trees	100
	- Other electric lamps and lighting fittings:	
	-- Other:	
9405.4000	--- Buoy lanterns	11
	-- 9405.4000 Ship lanterns: 25	
	-- 9405.4000 Operation lamps: 35	
9405.4000	--- Programmed illuminating combinations, e.g. "light organs"	35
9405.4009	--- Searchlights or spotlights	40
	- Non-electrical lamps and lighting fittings:	
9405.5000	-- Buoy lanterns	11
9405.5000	-- Ships'lanterns, oil lamps and gas-lighting apparatus	25
	illuminated signs, illuminated nameplates and the like:	
	-- Other:	
9405.6000	--- With programmed illumination	35
	- Parts:	
	-- Of glass:	
	--- Other:	
9405.9109	---- For searchlights and spotlights	40
	-- Of plastics:	
	--- Other:	
9405.2909	---- For searchlights and spotlights	40
	-- Other:	
	--- Other:	
9405.9909	---- For buoy lanterns	11
9405.9909	---- For ships'lanterns, oil lanterns and gas-lighting apparatus	25
9405.9909	---- For operation lamps	35
9405.9909	--- For programmable illumination signs, nameplates and the like	40
9501	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls'carriages:	
9501.0001	- Childrens tricycles	80

9501.0009	- Other	90
9504	Articles for funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment:	
9504.1000	- Video games of a kind used with a television receiver	90
	- Articles and accessories for billiards:	
9504.2000	-- Billiard chalks	100
9504.2000	-- Other	90
9504.3000	- Other games, coin- or disc-operated, other than bowling alley equipment	90
9504.4000	- Playing cards	90
	- Other:	
9504.9001	-- Chess boards and chessmen	50
9504.9002	-- Board games with dice and other similar games	90
9504.9009	-- Other	90
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:	
9505.1000	- Articles for Christmas festivities	100
9505.9000	- Other	100
9506	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:	
	- Snow-skis and other snow-ski equipment:	
9506.1100	-- Skis	50
9506.1200	-- Ski-fastenings (ski-bindings)	50
9506.1900	-- Other	50
	- Water-skis, surf-boards, sailboards and other water-sport equipment:	
9506.2100	-- Sailboards	50
9506.2900	-- Other	50
	- Golf clubs and other golf equipment:	
9506.3100	-- Clubs, complete	50
9506.3200	-- Balls	50
9506.3900	-- Other	50
9506.4000	- Articles and equipment for table-tennis	90
	- Tennis, badminton or similar rackets, whether or not strung:	
9506.5100	-- Lawn-tennis rackets, whether or not strung	50
9506.5900	-- Other	50
	- Balls, other than golf balls and table-tennis balls:	
9506.6100	-- Lawn-tennis balls	50
9506.6200	-- Inflatable	50

9506.6900	-- Other	50	
9506.7000	- Ice skates and roller skates, including skating boots with skates attached	50	
	- Other:		
9506.9100	-- Gymnasium or athletics articles and equipment	50	
	-- Other:		
9506.9900	--- Protective knee pads and shinguards for sports and games	65	
9506.9900	--- Other	50	
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 9208 or 9705) and similar hunting or shooting requisites:		
9507.2000	- Fish-hooks, whether or not snelled	4	
	- Other:		
9507.9000	-- Parts for fishing rods, flies or bait	35	
9508	9508.9000	-- Parts for fishing rods, flies or bait	35
9508	9508.0000	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	100
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):		
9601.1000	- Worked ivory and articles of ivory	100	
	- Other:		
9601.9001	-- Tools	100	
9601.9009	-- Other	100	
9602	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 3503) and articles of unhardened gelatin:		
9602.0001	- Gelatine capsules for medicaments	15	
9602.0002	- For machinery	100	
9602.0009	- Other	100	
9603	Brooms, brushes (including brushes constituting parts of machines,		

		appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):	
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelesh brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
9603.2100	--	Tooth brushes	50
		- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:	
9603.3000	--	Artists' brushes, according to further definition and decision of the Ministry of Finance	35
9603.5000	-	Other brushes constituting parts of machines, appliances or vehicles	25
		- Other:	
9603.9000	--	Feather dusters	100
9603.9000	--	Mechanical carpet sweepers and parts thereof	25
9604	9604.0000	Hand sieves and hand riddles	80
9605		Travel sets for personal toilet, sewing or shoe or clothes cleaning:	
	9605.0000	- Manicure and chiropody sets and appliances in travelling cases or boxes	70
9606		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:	
9606.1000	-	Press-fasteners, snap-fasteners and press-studs and parts therefor	100
		- Buttons:	
	9606.2100	-- Of plastics, not covered with textile material	100
	9606.2200	-- Of base metal, not covered with textile material	100
	9606.2900	-- Other	100
	9606.3000	- Button moulds and other parts of buttons; button blanks	100
9607		Slide fasteners and parts thereof:	
		- Parts:	
	9607.2001	-- Metal parts for the manufacture of zippers	14
9608		Bell point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens;	

	duplicating stylus; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 9609:	
9608.1000	- Ball point pens	50
9608.2000	- Felt tipped and other porous-tipped pens and markers	50
	- Fountain pens, stylograph pens and other pens:	
9608.3100	-- Indian ink drawing pens	50
9608.3900	-- Other	50
9608.4000	- Propelling or sliding pencils	50
9608.5000	- Sets of articles from two or more of the foregoing subheadings	50
9608.6000	- Refills for ball point pens, comprising the ball point and ink-reservoir	50
	- Other:	
9608.9100	-- Pen nibs and nib points	50
9608.9900	-- Other	50
9609	Pencils (other than pencils of heading No. 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:	
9609.1000	- Pencils and crayons, with leads encased in a rigid sheath	50
9609.2000	- Pencil leads, black or coloured	50
9609.9000	- Other	50
9610	Slates and boards, with writing or drawing surfaces, whether or not framed:	
9610.0000	- Slacboards for schools	35
9610.0000	- Other	80
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:	
9612.1000	- Ribbons	80
9612.2000	- Ink-pads	80
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	
9613.1000	- Pocket lighters, gas fuelled, non-refillable	80
9613.2000	- Pocket lighters, gas fuelled, refillable	80
9613.3000	- Table lighters	80

	9613.8000	- Other lighters	80
	9613.9000	- Parts	80
9614		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:	
	9614.1000	- Roughly shaped blocks of wood or root, for the manufacture of pipes	80
	9614.2000	- Pipes and pipe bowls	80
	9614.9000	- Other	80
9615		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 8516, and parts thereof:	
		- Combs, hair-slides and the like:	
	9615.1100	-- Of hard rubber or plastics	100
	9615.1900	-- Other	100
		- Other:	
		-- Hairpins, hair curlers, curling grips and similar articles, excluding for ornamental purposes:	
	9615.9000	--- Of iron or steel	50
	9615.9000	--- Other	70
9616		Scent sprays and similar toilet sprays, and mounts and heads therefor; power- puffs and pads for the application of cosmetics or toilet preparations:	
	9616.1000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	100
	9616.2000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	100
9617	9617.0000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass liners	100
9618	9618.0000	Tailors' dummies and other lay figures, automata and other animated displays used for shop window dressing	45
9706	9706.0000	Antiques of an age exceeding one hundred years	20

TABLE II TO PROTOCOL C

Heading No.	H.S. Code	Description of products
<u>27.07</u>		<u>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.</u>
<u>27.09</u>		<u>Petroleum oils and oils obtained from bituminous minerals, crude.</u>
<u>27.10</u>		<u>Petroleum oils and oils obtained from bituminous minerals other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.</u>
<u>27.11</u>		<u>Petroleum gases and other gaseous hydrocarbons.</u>
ex all tariff chapters		Products which are used as motor fuels
<u>37.06</u>		<u>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</u>
ex	3706.10 90	- Of a width of 35 mm or more: -- Other than educational, scientific or cultural film
ex	3706.90 90	- Other: -- Other than educational, scientific or cultural film

Heading No.	H.S. Code	Description of products
<u>84.07</u>		<u>Spark-ignition reciprocating or rotary internal combustion piston engines.</u>
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:
ex	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc:
	10	--- For motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, 8703.21, ex 8703.90 and ex 8704.31(10/20)
ex	8407.34	-- Of a cylinder capacity exceeding 1000 cc:
	10	--- For motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, 8703.22/23, ex 8703.90 and ex 8704.31(10/20)
		- Other engines:
ex	8407.90	-- Other:
	92	--- Weighing each more than 100 kg but not more than 2500 kg: ---- Rotary piston engines for motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, 8703.90 and ex 8704.31(10/20)
	93	--- Weighing not more than 100 kg: ---- Rotary piston engines for motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, 8703.90 and ex 8704.31(10/20)
<u>84.08</u>		<u>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</u>
ex	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:
	10	-- For motor vehicles of H.S. Code 8702.10(10), ex 8703.10, 8703.31/33 and ex 8704.21(10/20)
<u>84.09</u>		<u>Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.</u>
		- Other:
ex	8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:

Heading No.	H.S. Code	Description of products
	12	--- Cylinder blocks and cylinder heads motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, ex 8703.21/24 and ex 8704.31(10/20)
ex	8409.99	-- Other:
	12	--- Cylinder blocks and cylinder heads for motor vehicles of H.S. Code ex 8702.10(10), ex 8703.10, 8703.31/33 and ex 8704.21(10/20)
<u>87.02</u>		<u>Motor vehicles for the transport of ten or more persons, including the driver.</u>
ex	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):
	10	-- Weighing each not more than 1600 kg
ex	8702.90	- Other:
	10	-- Weighing each not more than 1600 kg
<u>87.02</u>		<u>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.</u>
<u>87.02</u>		<u>Motor vehicles for the transport of goods.</u>
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):
ex	8704.21	-- G.v.w. not exceeding 5 tonnes:
	10	--- Weighing each not more than 1200 kg
	20	--- Weighing each more than 1200 kg but not more than 1600 kg
		- Other, with spark-ignition internal combustion piston engine:
ex	8704.31	-- G.v.w. not exceeding 5 tonnes:
	10	--- Weighing each not more than 1200 kg
	20	--- Weighing each more than 1200 kg but not more than 1600 kg
ex	8704.90	- Other:
	10	-- Weighing each not more than 1200 kg

Heading No.	H.S. Code	Description of products
	20	-- Weighing each more than 1200 kg but not more than 1600 kg
<u>87.06</u>		<u>Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.</u>
ex	8706.00	- For the motor vehicles of H.S. Code ex 8702.10(10) and ex 8702.90(10):
	21	-- Weighing each not more than 1600 kg
		- For the motor vehicles of H.S. Code 87.03:
	31	-- Weighing each not more than 1200 kg
	32	-- Weighing each more than 1200 kg but not more than 1600 kg
	33	-- Weighing each more than 1600 kg
		- For the motor vehicles of H.S. Code ex 8704.21(10/20), ex 8704.31(10/20) and ex 8704.90(10/20):
	42	-- Weighing each not more than 1200 kg
	43	-- Weighing each more than 1200 kg but not more than 1600 kg
<u>87.07</u>		<u>Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.</u>
	8707.10	- For the vehicles of heading No.87.03
ex	8707.90	- Other:
	90	-- Other, for the motor vehicles of H.S. Code ex 8702.10(10), ex 8702.90(10), ex 8704.21(10/20), ex 8704.31(10/20) and ex 8704.90(10/20)
<u>87.08</u>		<u>Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.</u>
		- Parts and accessories of the motor vehicles of H.S. Code ex 8702.10(10), ex 8702.90(10), 87.03, ex 8704.21(10/20), ex 8704.31(10/20) and ex 8704.90(10/20):
ex	8708.10	-- Bumpers and parts thereof

Heading No.	H.S. Code	Description of products
ex	8708.29	-- Other:
	90	--- Other parts and accessories of bodies (including cabs), other than these of H.S. Code 8708.21 (safety seat belts), not including luggage racks, licence plates and ski-racks
		-- Brakes and servo-brakes and parts thereof:
ex	8708.31	--- Mounted brake linings
ex	8708.39	--- Other:
	90	---- Other than compressed air tanks, for brakes
ex	8708.40	-- Gear boxes:
	90	--- For other motor vehicles
ex	8708.50	-- Drive-axles with differential, whether or not provided with other transmission components:
	90	--- For other motor vehicles
ex	8708.60	-- Non-driving axles and parts thereof:
	90	--- For other motor vehicles
ex	8708.70	-- Road wheels and parts and accessories thereof, not including finished wheels with or without tyres, wheel rims and parts thereof, not surface-treated, and wheel rims and parts thereof, unfinished or roughed down, of iron:
	90	--- For other motor vehicles
ex	8708.92	-- Silencers and exhaust pipes other than ordinary silencers with side tubes of a length of not more than 15 cm:
	99	--- For other motor vehicles
ex	8708.93	-- Clutches and parts thereof:
	90	--- For other motor vehicles
ex	8708.94	-- Steering wheels, steering columns and steering boxes:
	90	--- For other motor vehicles
ex	8708.99	-- Other, not including steering-wheel covers:
	99	--- For other motor vehicles

ANNEX IIIREFERRED TO IN PARAGRAPH 2 OF ARTICLE 6

1. The abolition of export duties and charges having equivalent effect does not apply to Iceland in respect of the products listed in Table A.
2. Liechtenstein and Switzerland shall abolish the export duties and charges having equivalent effect applicable to products listed in Table B on 1 January 1993.
3. The abolition of export duties and charges having equivalent effect does not apply to the products listed in Table C (Israel).

TABLE A TO ANNEX IIIICELANDSystem of export levy on fish products
which Iceland may retain

Icelandic Law No. 4 of 28 February 1966 as amended by Laws Nos. 79 of 31 December 1968, 73 of 1 June 1970, 4 of 30 March 1971 and 17 of 4 May 1972, concerning export levy on fish products

Article 1

A levy shall be applied to exports of Icelandic fish products specified in this Law.

Fish caught by fishing vessels registered in Iceland shall be considered as Icelandic products even if such fish is caught outside Icelandic fishing limits and not processed ashore.

Article 2

In accordance with this Law, the export levy on fish products shall be applied as follows:

1. A levy of 2,300 Icelandic Crowns per ton shall be applied to exports of frozen fish fillets, frozen fish roes, salted whitefish, salted fish fillets, belly of salted cod, salted fish roes not elsewhere specified, salted fish bits, salted and frozen fish tongues, stockfish, dried fish heads, shellfish and preserved fish products in hermetic containers.

Should the levy applied under this Article exceed 4-5% of the fob value of the fish products in question, the Ministry of Fisheries may decide to abolish the part of the levy which is in excess thereof.

2. A levy of 3% of the fob value shall be applied to exports of whole frozen fish, frozen fish waste, frozen Norway lobster, frozen shrimp, frozen capelin, capelin meal, capelin oil and hydrogenated oils and fats from fish or marine mammals.

3. A levy of 5% of the fob value shall be applied to exports of whale products other than preserved in hermetic containers.

4. A levy of 6% of the fob value shall be applied to exports of fish meal, redfish meal, Norway lobster meal, shrimp meal, liver meal, codliver oil, redfish oil, whole frozen herring, frozen herring fillets, salted herring, salted herring fillets, salted lumpfish roes and other fish products not specified in this Article.

500 Icelandic Crowns per 100 kg of contents may be deducted from the fob value of salted herring and salted lumpfish roes to cover packing costs.

5. A levy of 7% of the fob value shall be applied to exports of fresh and chilled fish.

The Ministry of Fisheries may, however, decide that the levy on fresh or chilled herring shall be equal to that which would have been applicable had the herring been processed in Iceland by the same method as is to be used abroad (see points 4 and 6 of this Article).

6. A levy of 8% of the fob value shall be applied to exports of herring meal, herring solubles and herring oil.

7. Seal products are not subject to the export levy.

For the purposes of point 1, uncooked preserved products in hermetic containers shall mean uncooked preserved products ready for consumption in hermetic containers of 10 kg net or less. Fully processed uncooked products in larger containers shall also be regarded as uncooked preserved products in hermetic containers if the exporter supplies proof that the value of the unprocessed product is less than one-third of the export value of the exported products.

Where Icelandic vessels sell, in foreign ports, fresh or processed fish products caught by their own or other vessels and subject to this levy, the said levy shall be applied on the gross value of such sales, less customs duties and other unloading and sales charges, in accordance with rules issued by the Ministry of Fisheries.

Article 3

The Treasury shall collect the export levy in accordance with the provision of Article 2, and the receipts shall be distributed as follows:

1.	For payments of insurance premiums for fishing vessels in accordance with rules issued by the Ministry of Fisheries	82-0 %
2.	To the Fisheries Loan Fund of Iceland	11-4 %
3.	To the Fisheries Fund	3-1 %
4.	To the building of vessels for ocean and fishery research	1-8 %
5.	For the building of Fisheries Research Institutes	0-7 %
6.	To the Federation of Icelandic Fishing Vessel Owners	0-5 %
7.	To seamen's unions in accordance with rules issued by the Ministry of Fisheries	0-5 %

Payment of the insurance premiums for fishing vessels referred to in item 1 may be subject to the condition that the insurance company concerned be a member of the Underwriters' Reinsurance Union and be required to apply certain rules concerning calculation of premium rates, insurance terms and hull values.

Whalers may be exempted from these conditions and are then entitled to reimbursement of their contribution to the Fishing Vessels' Insurance Fund instead of the insurance premiums.

Article 4

The levy provided for in Article 2, points 2, 3 and 4, shall be applied to the selling price of the products, including packing, fob vessels in the first port of landing. The value of the products sold cif or under other terms, shall be adjusted to the fob valued in accordance with rules issued by the Ministry of Trade.

Where unsold products are exported the export levy provided for in Article 2, points 2, 3 and 4 shall be calculated on the basis of the minimum export price stipulated in the export licence.

If the exporter supplies proof, within 6 months of the date shown on the bill of lading, that the price of an unsold fish product, as determined by the competent authority, is higher than the actual selling price, the Ministry of Finance shall refund the difference, subject to confirmation by the Ministry of Trade that sale at the lower price has been approved.

The levy provided for in Article 2, point 1 shall be applied to the net weight of the sold product, which must be indicated in the export documents.

Article 5

The export levy falls due as soon as a ship has been cleared for sailing or before landing, should customs clearance not be required. The Ministry of Fisheries may, however, authorize the shipper to pay the dues when he receives the foreign currency, provided that the transaction is carried out through an Icelandic bank and that he gives the Customs Authorities a promissory note, representing the exchange value of the sum due.

Article 6

Shippers of products covered by the provisions of this Law shall submit to the competent authority before a ship is cleared for sailing or before landing a duplicate or a

certified copy of the bill of lading or other shipping documents, an export declaration, an invoice and, if required, a certificate of inspection, together with an export licence. If no export document has been issued, the shipper shall make a declaration regarding the quantity being shipped.

The provisions of this Article concerning the shipper shall also apply to the master of the ship, in the event of absence of or negligence by the shipper, and to the shipbrokers.

The levy shall be applied on the basis of the information contained in the documents mentioned in this Article.

Article 7

The ship and its cargo shall constitute surety for payment of the export levy.

Article 8

The competent authorities shall draw up a statement of export levies collected under the provisions of this Law in accordance with the instructions given by the Ministry of Finance and the rules relating to public accounts.

Article 9

Any infringement of this Law is liable to a fine unless another law provides for a stricter penalty. Moreover, any shipper, ship's master or shipbroker found guilty of giving incorrect information about a ship's cargo shall pay triple the export levy in respect of which the fraud was attempted.

The fines shall be paid to the Treasury.

Should the competent authorities suspect that the documents referred to in Article 6 are incorrect, they shall inspect the ship's cargo before shipment or landing, or shall by some other means obtain the documents necessary for this purpose.

Article 10

Infringements of this Law shall be tried under the provisions of the law governing criminal procedure.

Article 11

The Government shall be authorized to apply levies on the net weight of the products specified in Article 2, point 1 of this Law in accordance with Article 9 of Law No. 77 of 28 April 1962 on the Fisheries Catch Equalization Fund and Article 9 Act No. 42 of 9 June 1960 on Fresh Fish Inspection.

Article 12

The Ministry of Fisheries may issue a regulation laying down further directives concerning the application of this Law.

TABLE B TO ANNEX IIILIECHTENSTEIN, SWITZERLAND

<u>HS heading No.</u>	<u>Description of products</u>
26.20	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds
2620.40	- Containing mainly aluminium
74.04	Copper waste and scrap
76.02	Aluminium waste and scrap

TABLE C TO ANNEX IIIISRAEL

<u>Heading No.</u>	<u>H.S. Code</u>	
<u>72.04</u>		<u>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</u>
		- Waste and scrap of alloy steel:
	7204.21	-- Of stainless steel
<u>74.03</u>		<u>Refined copper and copper alloys, unwrought.</u>
		- Refined copper:
	7403.13	-- Billets
<u>72.04</u>	7404.00	<u>Copper waste and scrap.</u>
<u>76.02</u>	7602.00	<u>Aluminium waste and scrap.</u>
<u>76.02</u>	7802.00	<u>Lead waste and scrap.</u>

ANNEX IVREFERRED TO IN PARAGRAPH 2 OF ARTICLE 7

1. The prohibition of import restrictions does not apply to products listed in Table A to this Annex.
2. The prohibition of export restrictions does not apply to products listed in Table B and C to this Annex.

TABLE A TO ANNEX IV

Heading		Description of products	Country
<u>27.02</u>		<u>Lignite, whether or not agglomerated, excluding jet.</u>	
	2702.10	- Lignite, whether or not pulverised, but not agglomerated	Austria
<u>27.09</u>		<u>Petroleum oils and oils obtained from bituminous minerals, crude.</u>	Iceland
<u>27.10</u>	2710.00	<u>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.</u>	
ex	2710.00	- Partly refined petroleum, including topped crudes - Motor spirit, excluding aircraft motor spirit - Gas oil, domestic fuel oil - Heavy fuel oil	Iceland

96.03

ex 9603.00

Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):

- Brooms and brushes (excluding brushes of a kind used as parts of machines, paint rollers, squeegees, mops, artist's brushes and tooth brushes)

Iceland

TABLE B TO ANNEX IV

Heading No.	H.S. Code	Description of products	Country
<u>72.04</u>		<u>Ferrous waste and scrap: remelting scrap ingots of iron or steel</u>	Austria Finland Sweden
ex	7204.00	- Ferrous waste and scrap, except remelting scrap ingots	Liechtenstein Switzerland Norway
CHAPTER 72		<u>Iron and Steel</u>	
CHAPTER 73		<u>Articles of Iron and Steel</u>	
ex	Chapt. 72-73	- Goods covered by the Sweden-ECSC Agreement which are obviously used or which are likely to be used for manufacturing of new metal	Sweden
<u>74.03</u>		<u>Refined copper and copper alloys, unwrought:</u>	
ex	7403.00	- Ingots or similar unwrought forms cast from remelted copper and scrap	Austria
<u>74.04</u>	7404.00	<u>Copper waste and scrap</u>	Austria
<u>76.02</u>	7602.00	<u>Aluminium waste and scrap</u>	Austria
<u>89.08</u>	8908.00	<u>Vessels and other floating structures for breaking up</u>	Finland

TABLE C TO ANNEX IVISRAEL

<u>Heading No.</u>	<u>H.S. Code</u>	
<u>27.10</u>	<u>2710.00</u>	<u>Petroleum oils and oils obtained from bituminous minerals, other than crude: preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.</u>
<u>27.11</u>		<u>Petroleum gases and other gaseous hydrocarbons.</u>
<u>27.14</u>		<u>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</u>
<u>72.04</u>		<u>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</u>
<u>74.03</u>		<u>Refined copper and copper alloys, unwrought.</u>
<u>74.04</u>	<u>7404.00</u>	<u>Copper waste and scrap.</u>
<u>76.02</u>	<u>7602.00</u>	<u>Aluminium waste and scrap.</u>
<u>78.02</u>	<u>7802.00</u>	<u>Lead waste and scrap.</u>

ANNEX V

REFERRED TO IN ARTICLE 15Protection of intellectual propertyArticle 1*Definition and scope of protection*

"Intellectual property protection" includes in particular protection of copyright and neighbouring rights, trademarks, geographical indications, industrial designs, patents, topographies of integrated circuits, as well as undisclosed information on know-how.

Article 2*International conventions*

(1) In accordance with paragraph 2 of Article 15, the Parties agree to comply with the substantive standards of, and to adhere to, the following multilateral agreements:

- Paris Convention of 20 March 1883, for the Protection of Industrial Property (Stockholm Act, 1967),
- Berne Convention of 9 September 1886, for the Protection of Literary and Artistic Works (Paris Act 1971).

(2) The Parties agree to promptly hold expert consultations, upon request of any Party, on activities relating to the identified or to future international conventions on harmonization, administration and enforcement of intellectual property and on activities in international organizations, such as the General Agreement on Tariffs and Trade, the World Intellectual Property Organization (WIPO), as well as arrangements between any Parties and third countries on matters concerning intellectual property.

Article 2*Additional substantive standards*

(1) The Parties shall ensure in their national laws at least the following:

- adequate and effective legal protection of copyright, including computer programmes and data bases, as well as of neighbouring rights;
- adequate and effective legal protection of trademarks for goods and services, in particular of internationally well known trademarks;
- adequate and effective legal means to protect geographical indications, including appellations of origin, with regard to all products, at least to the extent that their use is misleading the public;

- adequate and effective legal protection of industrial designs by providing in particular a period of protection of five years from the date of application with a possibility of renewal for two consecutive periods of five years each;
- adequate and effective legal protection of patents on a basis similar to that prevailing in the European Free Trade Area;
- compulsory licensing of patents shall be non-exclusive, non-discriminatory, subject to compensation commensurate with the market value for the licence of the patent and to judicial review.

The scope and duration of such licence shall be limited to the purpose for which it was granted;

- adequate and effective legal protection of topographies of integrated circuits;
- adequate and effective legal protection of undisclosed information on know-how.

Article 4

Acquisition and maintenance of intellectual property rights

Where the acquisition of an intellectual property right is subject to the right being granted or registered, the Parties shall ensure that the procedures for grant or registration be non-discriminatory, fair and equitable. They shall not be unnecessarily complicated and costly, or entail unreasonable time limits or unwarranted delays.

Article 5

Enforcement of intellectual property rights

(1) The Parties shall ensure that the enforcement procedures be non-discriminatory, fair and equitable. They shall not be unnecessarily complicated and costly, or entail unreasonable time limits or unwarranted delays.

(2) The Parties shall provide for enforcement provisions that are adequate, effective and non-discriminatory so as to guarantee full protection of intellectual property rights against infringement. Such provisions shall include in particular injunctions, damages adequate to compensate for the injury suffered by the right holder, as well as provisional measures, including *inaudita altera parte* ones.

ANNEX VI**REFERRED TO IN PARAGRAPH 2 OF ARTICLE 18****Criteria for assessment in the application of Article 18**

The EFTA States and Israel agree that the application of Article 18 shall be guided by the following criteria:

- (a) Only those measures can be classified as State aid which result in a net transfer of funds from State sources to the recipient through direct subsidies or which result in tax revenues foregone through tax concession; aid granted under schemes which are fully paid for by the beneficiaries are not State aid in the sense of Article 18; when assessing effects of State aid, the cumulative effects of all types of aid measures awarded to recipients are to be taken into consideration.
- (b) The following measures, in general fall outside, the scope of Article 18:
 - (i) credits and loans from State sources or agencies, if the interest and capital repayments are in accordance with current international market conditions;
 - (ii) guarantees given by States or State agencies, if the premiums cover the long-term cost of the scheme;
 - (iii) equity injections by States or State agencies if the rate of return on such investments can reasonably be expected to be at least equal to the cost of State borrowing;
 - (iv) tax measures including social security charges that are part of the general national income norm for tax purposes, available to all enterprises, and uniformly applied in a country.
- (c) The following measures are examples of types of aid normally consistent with the provisions of Article 18:
 - (i) aid having a social character, granted to individual consumers, provided that such aid is granted without discrimination related to the origin of the products concerned;
 - (ii) aid to make good the damage caused by natural disasters or exceptional occurrences;
 - (iii) aid to research, development and innovation, provided it is clearly intended for the stimulation of such activities and that such activities are at a pre-competitive level; the pre-competitive level is understood to include applied research and development up to and including the development of a first

- prototype; such aid may be awarded up to a rate of 50 per cent of project costs or at differentiated tax rates of equivalent effect; basic research may be aided to a greater extent; the closer to the market place a project is, the lower degree of subsidizations should be;
- (iv) aid given to sectors with problems of overcapacity to rationalize the structure of industry by ensuring an orderly downscaling of production and employment; such measures should strictly be limited in duration and be accompanied by an adjustment programme; when evaluating problems of overcapacity the international situation as a whole and not merely in the country in question is to be taken into account;
- (v) general aid to export promotion such as national weeks, store promotion, industrial fairs, provided that such aid is not company-specific;
- (vi) regional development aid to the extent that it does not interfere with conditions of fair competition; its purpose must be to put industries in regional development areas on an equal economic footing with industries in other parts of the country and not to increase capacity in sectors already suffering from problems of overcapacity; the definition of regional development areas, including areas in industrial decline, lies within the sole competence of the Parties, which may be requested to furnish statistics detailing the reasons of the designation of such areas;
- (vii) the aid in form of general public services to trade and industry on terms and conditions not favouring certain sectors and enterprises;
- (viii) general aid for the creation of new employment opportunities provided such jobs are not in sectors already suffering from overcapacity;
- (ix) environmental aid, under the general principle that the polluter-pays-principle is observed; investment specifically designated to reduce pollution may be aided up to a rate of 25 per cent or at differentiated tax rates of equivalent effect; recognizing the existence of different qualities of legislation or standards in other countries and their potential impact on trade and competition, the degree of subsidizations for specific industries shall be kept under constant review;

- (x) aid to small and medium-sized enterprises is intended to offset disadvantages directly linked to the size of the firm in question, such enterprises being understood as employing not more than 100 people and having an annual turnover of less than 10 million ECUs.
- (d) The following measures are examples of types of aid normally not consistent with Article 18:
 - (i) aid to set against operating losses of enterprises, either directly or through the foregoing of payments due to public authorities;
 - (ii) the injection of equity capital in firms if it has the same effect as to set aid against operating losses;
 - (iii) aid to production in problem sectors suffering from the structural overcapacity or to enterprises in difficulties if not accompanied by an adjustment programme and strictly limited in duration;
 - (iv) aid given as a rescue measure to specific firms if not given merely to provide time for the development of long-term solutions and to avoid acute social problems;
 - (v) aid measures, including indirect taxes, that are applied in such a way as to discriminate in favour of domestically produced goods and against like goods produced in another Party;
 - (vi) the forms of aid to exports of goods to other Parties as described in the Appendix.

APPENDIX**ILLUSTRATIVE LIST OF FORMS OF EXPORT AID REFERRED TO IN
ANNEX VI (d) (vi)**

- (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.

**Declaration by Israel
concerning Article 18 of the Agreement**

The Government of Israel declares that it considers any public aid to promote the economic development of Israel to be compatible with the provisions of this Article, provided such aid does not affect the conditions of trade to such extent as to be contrary to the common interest.

**Declaration by the EFTA States
concerning Article 18 of the Agreement**

The EFTA States declare that in the context of the autonomous implementation of Article 18 which is incumbent on the Parties, they will assess any aid measure by Israel on the basis of Article 18 of, and Annex VI to the Agreement.

ANNEX VII

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 18Transparency of state aid measures

These transparency measures shall, inter alia, comprise:

- Annual reporting on the total amount and distribution of aid,
- notification of new aid schemes, if possible, in advance of implementation, and not later than 60 days, after the date of implementation, and
- an obligation to provide upon request further information on any aid schemes.

PROTOCOL D

concerning the treatment that may be applied by
Liechtenstein and Switzerland to imports of certain
products subject to the scheme for building up compulsory
reserves

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

Liechtenstein and Switzerland shall apply this scheme in a manner that does not involve discrimination, direct or indirect, between the products imported from the other Parties and like or substitute national products.

RECORD OF UNDERSTANDINGS RELATING TO THE AGREEMENT BETWEEN THE EFTA STATES AND ISRAEL

Import levy

1. Israel reiterates its commitment transmitted to the CONTRACTING PARTIES of the GATT, that it will reduce the level of the import levy from 2 per cent to 1 per cent not later than 31 December 1994.
2. The EFTA States and Israel agree that the application of this levy is subject to the provisions of Article 22 from the entry into force of the Agreement.

Port fee

3. Having different views regarding the compatibility of the present structure of the Israeli port charges with the requirements of the Agreement, the Parties agree that immediately after the entry into force of the Agreement, the matter will be raised in the Joint Committee in order to find a commonly acceptable solution to this issue.

Application of TAMA to goods imported into Israel

4. Israel undertakes to ensure that the purchase tax for imported goods shall be calculated on the basis of either: (a) declared wholesale price or (b) c.i.f. value plus a TAMA uplift. Registered importers will be allowed to choose between these two methods. Non-registered importers will continue to pay purchase tax on the basis of TAMA.
5. The sole criteria for obtaining the status of registered importer shall be as follows:
 - (a) The importer has imported into Israel from any and all origins, during the calendar year preceding the year in which registered status is sought, goods with total value exceeding their threshold value for the year in which such status is sought. The threshold value for each year will be as follows:

1992 – \$300,000

1993 – \$200,000

1994 – \$100,000

1995 and thereafter – \$50,000

(b) In the past five years, the importer has not committed a tax offence for which he is liable to imprisonment and a fine and for which, if he is a recidivist, he may be prohibited from engaging in the sale of the kind of goods with respect to which the offence was committed.

6. An importer who has previously received registered status may be removed from such status only if: (a) he has been convicted of a tax offence described in subparagraph 4 (b); or (b) during the preceding calendar year and during at least one additional year within the preceding 5 years he has failed to import goods with total value in excess of the threshold applicable to the current year.

7. Application forms will be simple and clear and will contain a provision for indicating the applicant's choice of either actual wholesale value or TAMA as the basis for assessing purchase tax. This choice, once made, will determine the importer's tax treatment for the following twelve months and may be altered at any time thereafter only on request of the importer. As from 1 January, 1995, Israel will implement a mandatory wholesale price declaration system for all registered importers.

8. Each importer may file an application for registered importer status with the district officer. The decision of the district officer will be transmitted to the importer within 21 days. In case of a positive decision, the importer will immediately be granted registered status. In case of a negative decision, the district officer will give written explanations of the reasons for rejecting the application under the conditions set forth in paragraph 4.

9. A registered importer who chooses to pay purchase tax based on actual wholesale price will be required to file a wholesale price declaration (for goods subject to purchase tax) together with his import entry. The declaration must comply with requirements of Articles 1 and 17 of the purchase tax law. Book records, periodic returns, auditing and recourse procedures applicable to importers will be the same as those applicable to domestic producers.

10. Israel will take steps to ensure that the TAMA coefficient applicable to each product does not exceed a level that reflects the actual practice of wholesalers of that product. TAMA rates will be calculated on the basis of actual wholesale price markup for a random sample of registered and non-registered importers.

11. Upon request of the EFTA States, Israel will provide a list of all applicable TAMA coefficients, and (if requested by the EFTA States for particular products) an explanation of the methodology by which the TAMA rates were calculated for those products. Also upon request, Israel will notify the EFTA States of any changes in the TAMA coefficients.

Import and export licensing

12. In case automatic licenses are used they should be administered in a way that does not restrict trade. Such licenses should in any case be issued within 14 days. On the entry into force of the Agreement the Parties further agree to provide each other with a list of items subject to automatic import licensing.

Rules of origin

13. With reference to Explanatory Note 7 of Annex I to Protocol B, it is agreed that until Israel becomes a Party of the Agreement on Implementation of Article VII of the GATT,¹ Israel will define “customs value” in accordance with the Convention on the Valuation of Goods for Customs Purposes.

14. Israel has the intention to adhere to the GATT Agreement on Implementation of Article VII of GATT not later than five years after the entry into force of the present Agreement.

Value limits

15. The EFTA States and Israel agree that at the latest from 1 January 1997 the value limits indicated in paragraphs 1 and 2 of Article 8 of Protocol B in respect of the exporter's declaration, small packages and travellers' personal luggage shall be at the same level as those applied at that date in the Free Trade Agreements between the EFTA States and other third countries.

State monopolies

16. Article 9 of the Agreement shall apply to Liechtenstein and Switzerland with regard to state monopolies concerning salt and gunpowder and to the Icelandic monopoly on fertilizers only to the extent that these States will have to fulfil corresponding obligations under the Agreement between the EFTA States and the European Communities and their Member States on a European Economic Area.

17. Article 9 shall be applicable at the latest from 1 January 1995 in the case of the Austrian monopoly on salt.

¹ United Nations, *Treaty Series*, vol. 1235, p. 126

Trade restrictions on religious or ritual grounds

18. The Parties agree that prohibitions or restrictions on imports, exports or goods in transit, justified on religious or ritual grounds, are compatible with the Agreement, provided that they are applied in conformity with the principle of national treatment, under the conditions and in accordance with the provisions laid down in Article 8 of the Agreement.

Intellectual property rights

19. In accordance with Article 15 of the Agreement, the Parties undertake to take steps to ensure:

- (a) ratification by 1 January 1995 of, adherence to and compliance with, the International Convention of 26 October 1961 for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (Rome Convention)¹ and to enact any requisite amending legislation to give effect to the foregoing provision;
- (b) within a period of five years after the entry into force of the Agreement, that licences, granted on grounds of non-working, shall be used to the extent necessary to supply predominantly the domestic market on reasonable commercial terms.

State aid

20. The rules on state aid and their application will be reviewed before the end of 1995, inter alia, with the aim of adjusting them to any change that might have taken place with regard to state aid in the relations between the Parties and the European Communities.

Arbitration procedure

21. The EFTA States and Israel consider that an arbitration procedure could be envisaged for disputes which cannot be settled through consultations between the Parties concerned or in the Joint Committee. Such a possibility will be further examined in the Joint Committee.

Co-operation

22. The Joint Committee may discuss possibilities and modalities to foster trade relations through co-operation in trade related matters.

¹ United Nations, *Treaty Series*, vol. 496, p. 43.

[TRADUCTION — TRANSLATION]

ACCORD¹ ENTRE LES ÉTATS DE L'AELE ET L'ÉTAT D'ISRAËL

PRÉAMBULE

La République d'Autriche, la République de Finlande, la République d'Islande, la Principauté du Liechtenstein, le Royaume de Norvège, le Royaume de Suède et la Confédération suisse d'une part (ci-après dénommés « Etats de l'AELE »), et la République d'Israël d'autre part (ci-après dénommée Israël),

Vu la Convention instituant l'Association européenne de libre-échange (AELE)²,

Vu les accords de libre-échange et les textes apparentés conclus entre Israël et ses principaux partenaires commerciaux,

Vu la coopération qui s'est instaurée du fait des accords précités, ainsi qu'entre Israël et tels ou tels Etats de l'AELE,

Déclarant qu'ils entendent agir afin de promouvoir un développement harmonieux de leurs échanges commerciaux ainsi que d'élargir et diversifier leur coopération mutuelle dans les domaines d'intérêt commun, y compris ceux auxquels ne s'applique pas le présent Accord, créant ainsi un contexte et un climat de soutien mutuel fondé sur l'égalité, la non-discrimination et l'équilibre des droits et des obligations,

Rappelant que les Etats de l'AELE et Israël ont tous intérêt à renforcer en permanence le système de commerce multilatéral, et considérant leur qualité de Parties contractantes à l'Accord général sur les tarifs douaniers et le commerce³, dont les dispositions et instruments constituent une base de leur politique de commerce extérieur,

Résolus de prendre à cet effet des dispositions visant à l'abolition progressive des obstacles aux échanges commerciaux entre les Etats de l'AELE et Israël, con-

¹ Entré en vigueur le 1^{er} janvier 1993 pour les Etats signataires qui avaient déposé leur instrument de ratification ou d'acceptation auprès du Gouvernement suédois, y compris Israël, conformément au paragraphe 1 de l'article 33 :

<i>Participant</i>	<i>Date du dépôt de l'instrument de ratification</i>
Autriche	30 décembre 1992
Finlande	23 décembre 1992
Israël	28 décembre 1992
Norvège	22 décembre 1992
Suède	10 décembre 1992

Par la suite, l'Accord est entré en vigueur pour les Etats suivants le premier jour du second mois suivant le dépôt de leur instrument de ratification auprès du Gouvernement suédois, conformément au paragraphe 2 de l'article 33 :

<i>Participant</i>	<i>Date du dépôt de l'instrument de ratification</i>
Suisse	11 mai 1993
(Avec effet au 1 ^{er} juillet 1993.)	
Islande	16 juin 1993
(Avec effet au 1 ^{er} août 1993.)	

En outre, l'Accord est entré en vigueur à titre provisoire le 1^{er} janvier 1993 pour le Liechtenstein qui avait déclaré son application provisoire, conformément au paragraphe 3 de l'article 33.

² Nations Unies, *Recueil des Traités*, vol. 370, p. 3.

³ *Ibid.*, vol. 55, p. 187.

formément aux dispositions du présent Accord et en particulier à celles qui concernent la création de zones de libre-échange,

Confirmant qu'ils ont tous le désir de participer progressivement et de façon soutenue au processus d'intégration économique,

Considérant qu'aucune disposition du présent Accord ne saurait être interprétée comme exonérant les Etats parties au présent Accord (ci-après dénommées « les Parties ») de leurs obligations au titre d'autres accords internationaux,

Ont décidé, dans le dessein d'atteindre ces objectifs, de conclure l'Accord ci-après :

Article premier

OBJECTIFS

Le présent Accord a pour objectifs :

a) De promouvoir le développement harmonieux des relations économiques entre les Etats de l'AELE et Israël moyennant l'expansion des échanges commerciaux entre eux;

b) D'assurer des conditions de concurrence équitables dans le commerce entre les Etats de l'AELE et Israël;

c) De contribuer ainsi, par la suppression des obstacles aux échanges commerciaux, au développement et à l'élargissement harmonieux du commerce mondial;

d) De renforcer la coopération entre les Etats de l'AELE et Israël.

Article 2

PORTÉE DE L'ACCORD

1. Le présent Accord s'applique :

a) Aux produits des chapitres 25 à 97 du Système harmonisé de désignation et de codification des marchandises¹, à l'exclusion des produits énumérés à l'Annexe I;

b) Aux produits énumérés dans le Protocole A, compte dûment tenu des dispositions prévues dans ce Protocole;

c) Aux poissons et aux autres produits de la mer, comme prévu à l'Annexe II; originaires d'un Etat de l'AELE ou d'Israël.

2. Les dispositions concernant le commerce des produits agricoles auxquels ne s'applique pas le paragraphe 1 figurent à l'article 11.

3. Le présent Accord s'applique aux relations commerciales entre, d'une part, chacun des Etats de l'AELE et d'autre part Israël. Il ne s'applique pas aux relations commerciales entre les Etats de l'AELE, sauf disposition contraire inscrite dans le présent Accord.

¹ Voir « Convention internationale sur le Système harmonisé de désignation et de codification des marchandises », Nations Unies, *Recueil des Traités*, vol. 1503, p. 3.

Article 3

RÈGLES D'ORIGINE

1. Le Protocole B énonce les règles d'origine ainsi que les modalités de coopération administrative.

2. Les Parties prendront les mesures appropriées, y compris des arrangements en matière de coopération administrative, pour faire en sorte que les dispositions des articles 4 à 7, 12 et 21 soient appliquées efficacement et harmonieusement, compte tenu de la nécessité de réduire dans toute la mesure possible les formalités applicables aux échanges commerciaux et celle de trouver des solutions mutuellement satisfaisantes à toute difficulté résultant de l'application de ces dispositions.

Article 4

DROITS DE DOUANE À L'IMPORTATION ET IMPOSITIONS D'EFFET ÉQUIVALENT

1. Il ne sera instauré, dans le commerce entre les Etats de l'AELE et Israël, aucun nouveau droit de douane à l'importation ni aucune nouvelle imposition d'effet équivalent.

2. Au moment de l'entrée en vigueur du présent Accord, les Etats de l'AELE supprimeront tous leurs droits de douane à l'importation et toutes leurs impositions d'effet équivalent sur les produits originaires d'Israël.

3. Au moment de l'entrée en vigueur du présent Accord, Israël supprimera tous ses droits de douane à l'importation et toutes ses impositions d'effet équivalent sur les produits originaires d'un Etat de l'AELE.

Article 5

DROITS FISCAUX À L'IMPORTATION

1. Les dispositions des paragraphes 1 à 3 de l'article 4 s'appliqueront également aux droits fiscaux à l'importation, sauf comme prévu au Protocole C.

2. Les Parties pourront remplacer un droit de douane fiscal à l'importation ou l'élément fiscal d'un droit de douane par une taxe intérieure.

Article 6

DROITS DE DOUANE À L'EXPORTATION ET IMPOSITIONS D'EFFET ÉQUIVALENT

1. Il ne sera instauré, dans les échanges entre les Etats de l'AELE et Israël, aucun nouveau droit de douane à l'exportation ni aucune nouvelle imposition d'effet équivalent.

2. Lors de l'entrée en vigueur du présent Accord, les droits de douane à l'exportation et les impositions d'effet équivalent seront supprimés, sauf comme prévu à l'Annexe III.

Article 7

RESTRICTIONS QUANTITATIVES ET MESURES D'EFFET ÉQUIVALENT

1. Il ne sera instauré, dans le commerce entre les Etats de l'AELE et Israël, aucune nouvelle restriction quantitative à l'importation ou à l'exportation ni nouvelle mesure d'effet équivalent.
2. Lors de l'entrée en vigueur du présent Accord, les restrictions quantitatives à l'importation ou à l'exportation, ainsi que les mesures d'effet équivalent, seront supprimées, sauf comme prévu à l'Annexe IV.
3. Aux fins du présent Accord, on entend par « restrictions quantitatives et mesures d'effet équivalent » les prohibitions ou restrictions à l'importation ou à l'exportation dans un Etat de l'AELE en provenance d'Israël, ou en Israël en provenance d'un Etat de l'AELE, qui prennent la forme de contingentements, de licences d'importation ou d'exportation ou d'autres mesures administratives ou prescriptions limitant les échanges commerciaux.

Article 8

MOTIFS DE RESTRICTION AUTRES QU'ÉCONOMIQUES

Le présent Accord n'interdit pas les prohibitions ou restrictions à l'importation, à l'exportation ou au transit des marchandises qui seraient justifiées par des motifs de moralité, de politique ou de sécurité publiques, de protection de la santé ou de la vie des personnes ou des animaux ou de préservation des végétaux, de protection de l'environnement, de protection des trésors nationaux de valeur artistique, historique ou archéologique, ou encore de protection de la propriété intellectuelle. Ces prohibitions ou restrictions ne devront toutefois pas constituer un moyen de discrimination arbitraire ou de restriction déguisée au commerce entre un Etat de l'AELE et Israël.

Article 9

MONOPOLES D'ETAT

1. Les Parties veilleront à ce que tout monopole commercial d'Etat soit aménagé de façon qu'aucune discrimination ne s'exerce entre ressortissants des Etats de l'AELE et Israël, s'agissant des conditions dans lesquelles les marchandises seront acquises et commercialisées.
2. Les dispositions du présent article s'appliqueront à tout organisme par l'entremise duquel les autorités compétentes des Parties supervisent, déterminent ou influencent sensiblement, en droit ou en fait, le commerce d'importation ou d'exportation entre les Parties. Ces dispositions s'appliqueront de même aux monopoles concédés par l'Etat à des tiers.

Article 10

RÉGLEMENTATIONS TECHNIQUES

1. Les Parties reconnaissent l'importance des normes et réglementations techniques internationales harmonisées pour le développement des échanges commerciaux.

2. Elles confirment à nouveau leur adhésion à l'Accord du GATT sur les obstacles techniques au commerce¹ ainsi qu'aux procédures qu'il prescrit.

3. Les Parties pourront se consulter au sein de la Commission mixte si l'une d'elles estime qu'une autre Partie n'a pas rempli ses obligations de façon satisfaisante, et en particulier si une Partie estime qu'une autre Partie a pris des mesures de nature à créer, ou qui ont créé, un obstacle au commerce.

4. Les Parties sont convenues d'engager des pourparlers au sujet des possibilités de coopérer plus étroitement en matière de vérification et de certification dans le dessein de faciliter davantage encore les échanges commerciaux.

Article 11

COMMERCE DES PRODUITS AGRICOLES

1. Les Parties se déclarent prêtes à favoriser, autant que leurs politiques agricoles le permettent, le développement harmonieux de leur commerce des produits agricoles.

2. A cette fin, chacun des Etats de l'AELE a conclu avec Israël un accord bilatéral prévoyant des mesures propres à faciliter le commerce des produits agricoles.

3. Les Parties appliqueront sans discrimination leurs règlements vétérinaires, sanitaires et phytosanitaires et n'instaureront aucune mesure nouvelle qui aurait pour effet d'entraver indûment le commerce.

Article 12

FISCALITÉ INTERNE

1. Les Parties s'abstiendront de toute mesure ou pratique fiscale interne instaurant directement ou indirectement une discrimination entre les produits originaires d'un Etat de l'AELE et des produits similaires originaires d'Israël.

2. Les produits exportés à destination de l'une quelconque des Parties ne pourront pas bénéficier d'un remboursement des taxes intérieures qui soit supérieur au montant des taxes directes ou indirectes imposées sur ces produits.

Article 13

PAIEMENTS

1. Les paiements au titre des échanges commerciaux entre un Etat de l'AELE et Israël, de même que le transfert de ces paiements à destination de la Partie où réside le créancier, ne feront l'objet d'aucune restriction.

¹ Nations Unies, *Recueil des Traités*, vol. 1186, p. 277.

2. Les Parties s'abstiendront de toute restriction de change ou de caractère administratif à l'octroi, au remboursement ou à l'acceptation de crédits à court ou moyen terme au titre de transactions commerciales auxquelles participe un résident.

3. Israël se réserve le droit d'appliquer des restrictions de change en relation avec l'octroi ou l'acceptation de crédits à court ou moyen terme, dans la mesure autorisée par son statut auprès du FMI, étant entendu que ces restrictions seront appliquées sans discrimination. Elles le seront de façon à compromettre le moins possible l'application du présent Accord. Israël informera dans les meilleurs délais la Commission mixte de l'institution de mesures de cette nature ainsi que de toutes modifications qui y seraient apportées.

Article 14

MARCHÉS PUBLICS

1. Les Parties considèrent que la libéralisation effective de leurs marchés publics respectifs fait partie intégrante du présent Accord.

2. Dès l'entrée en vigueur du présent Accord, chacune des Parties ouvrira aux sociétés des autres Parties l'accès à ses marchés publics, conformément à l'Accord du 12 avril 1979 relatif aux marchés publics¹, modifié par un Protocole d'amendement, en date du 2 février 1987², négocié sous les auspices de l'Accord général sur les tarifs douaniers et le commerce.

3. Compte tenu des règles et des disciplines en la matière instaurées par l'Accord général sur les tarifs douaniers et le commerce ou concertées avec des pays tiers, les Parties envisagent d'élargir, conformément aux dispositions ci-après, la portée du paragraphe 2 du présent article après l'entrée en vigueur du présent Accord :

a) Les Parties sont convenues de veiller encore davantage à assurer une transparence effective et à offrir un libre accès, sans discrimination, aux fournisseurs potentiels établis sur leurs territoires. A cette fin, les Parties aménageront progressivement les règles, conditions, procédures et pratiques applicables à la participation aux marchés à conclure par leurs autorités et leurs entreprises publiques, ou par des entreprises privées concessionnaires de droits particuliers ou exclusifs.

b) Les Parties sont convenues de charger la Commission mixte d'arrêter, dans les meilleurs délais possibles, toutes les modalités pratiques de cet aménagement, y compris sa portée, son calendrier et les règles à appliquer, compte tenu de la nécessité de maintenir intégralement l'équilibre des droits et des obligations entre les Parties.

4. Dès que cela sera concevable après l'entrée en vigueur du présent Accord, la Commission mixte engagera un débat dans le dessein de parvenir à un accord sur l'élargissement progressif de la liste des organismes d'achat visés, s'agissant de leurs achats de fournitures et d'équipements au-delà des seuils respectifs.

¹ Nations Unies, *Recueil des Traités*, vol. 1235, p. 259.

² *Ibid.*, vol. 1511, p. 287.

Article 15

PROTECTION DE LA PROPRIÉTÉ INTELLECTUELLE

1. Les Parties accorderont et assureront la protection adéquate, effective et non discriminatoire des droits de propriété intellectuelle, tels qu'ils sont définis à l'article premier de l'Annexe V. Elles adopteront et appliqueront des mesures adéquates, effectives et non discriminatoires pour assurer le respect de ces droits contre toute violation, et en particulier contre les contrefaçons et le piratage. Les obligations particulières des Parties sont énumérées à l'Annexe V.

2. Les Parties sont convenues de se conformer aux dispositions de fond des conventions multilatérales citées à l'article 2 de l'Annexe V et ne négligeront aucun effort afin de s'y tenir, ainsi qu'aux dispositions des accords multilatéraux qui ont pour but de faciliter la coopération en matière de protection des droits de propriété intellectuelle.

3. En matière de propriété intellectuelle, chaque Partie accordera aux ressortissants des autres Parties un traitement non moins favorable que celui accordé aux ressortissants de n'importe quel autre Etat. Tout avantage, faveur, privilège ou immunité en matière de propriété intellectuelle qui dériverait :

a) D'accords bilatéraux en vigueur pour une Partie au moment de l'entrée en vigueur du présent Accord et notifiés aux autres Parties au plus tard avant cette entrée en vigueur,

b) Ou d'accords multilatéraux existants ou futurs, y compris les accords régionaux d'intégration économique auxquels les Parties ne sont pas toutes parties,

pourra être exonéré de cette obligation, à condition que cela ne constitue pas une discrimination arbitraire ou injustifiable à l'égard de ressortissants de l'autre Partie.

4. Deux Parties ou davantage pourront conclure d'autres accords allant au-delà des prescriptions incluses dans le présent Accord et dans son Annexe V, à condition que ces accords soient ouverts à toutes les autres Parties dans des conditions équivalentes à celles prévues dans lesdits accords et que ces autres Parties soient prêtes à engager des négociations de bonne foi à cet effet.

5. Les Parties sont convenues de surveiller ensemble la mise en œuvre des dispositions concernant la propriété intellectuelle, dans le dessein de relever encore les niveaux de protection et de remédier aux distorsions introduites dans le commerce par les niveaux existants de la protection des droits de propriété intellectuelle, ou d'éviter des distorsions de cette nature.

6. Si une Partie estime qu'une autre Partie a manqué à ses obligations au titre du présent article et de son Annexe, elle pourra prendre les mesures qui conviendront dans les conditions et selon les procédures énoncées à l'article 23.

7. Les Parties décideront de concert des modalités adéquates d'assistance technique et de coopération entre leurs autorités respectives. A cette fin, elles coordonneront leurs efforts avec ceux des organisations internationales compétentes.

Article 16

EXÉCUTION DES OBLIGATIONS

1. Les Parties prendront toutes les mesures nécessaires pour garantir la réalisation des objectifs du présent Accord et l'exécution de leurs obligations au titre dudit Accord.

2. Si un Etat de l'AELE estime qu'Israël a manqué à une obligation contractée en vertu du présent Accord, ou si Israël estime qu'un Etat de l'AELE se trouve dans la même situation, la Partie concernée pourra prendre les mesures qui conviendront dans les conditions et selon la procédure énoncées à l'article 23.

Article 17

RÈGLES DE LA CONCURRENCE APPLICABLES AUX ENTREPRISES

1. Sont incompatibles avec le bon fonctionnement du présent Accord, dans la mesure où ils peuvent nuire au commerce entre un Etat de l'AELE et Israël :

a) Tous les accords conclus entre des entreprises, toutes les décisions adoptées par des associations d'entreprises et toutes les pratiques concertées entre des entreprises, lorsque leur objet ou leur effet est d'empêcher, de restreindre ou de fausser la concurrence;

b) Tout abus de position dominante, de la part d'une ou plusieurs entreprises, dans l'intégralité ou dans une grande partie des territoires des Parties.

2. Ces dispositions s'appliqueront également aux activités des entreprises publiques et des entreprises auxquelles les Parties auront concédé des droits particuliers ou exclusifs, pour autant que l'application desdites dispositions ne compromette pas l'exécution, en droit ou en fait, de leurs missions publiques particulières.

3. Si une Partie estime qu'une pratique est incompatible avec les dispositions du présent article, il pourra prendre les mesures qui conviendront dans les conditions et selon la procédure énoncées à l'article 23.

Article 18

AIDES DE L'ÉTAT

1. Toute aide concédée par une Partie ou au moyen de ressources d'un Etat sous une forme quelconque, et qui fausserait ou menacerait de fausser la concurrence en favorisant certaines entreprises ou la production de certaines marchandises est, dans la mesure où elle risque d'influer sur le commerce entre un Etat de l'AELE et Israël, incompatible avec le bon fonctionnement du présent Accord.

2. Toute pratique contraire au paragraphe 1 sera appréciée sur la base des critères énoncés à l'Annexe VI.

3. Les Parties veilleront à assurer la transparence des aides de l'Etat en échangeant des informations comme prévu à l'Annexe VII. La Commission mixte devra, dans le délai d'un an à compter de l'entrée en vigueur du présent Accord, adopter les règles nécessaires à l'application des dispositions du présent paragraphe.

4. Si une Partie estime qu'une pratique est incompatible avec le paragraphe 1, elle pourra prélever des droits compensateurs dans des conditions et selon la procédure énoncées à l'article 23.

Article 19

MESURES ANTIDUMPING

Si une Partie constate qu'un dumping est pratiqué dans des relations commerciales régies par le présent Accord, elle pourra prendre les mesures qui conviendront pour contrer cette pratique, conformément à l'article VI de l'Accord général sur les tarifs douaniers et le commerce ainsi qu'aux accords liés à cet article, dans les conditions et selon la procédure énoncées à l'article 23.

Article 20

ACTION D'URGENCE CONCERNANT LES IMPORTATIONS DE PRODUITS PARTICULIERS

Si les importations d'un produit originaire d'un Etat de l'AELE ou d'Israël augmentent dans des quantités ou dans des conditions qui causent ou risquent de causer :

a) Un préjudice grave aux producteurs de produits similaires ou directement concurrents établis sur le territoire de la Partie importatrice, ou

b) Des perturbations graves dans un secteur de l'économie ou des difficultés qui pourraient entraîner une dégradation grave de la situation économique d'une région,

la Partie concernée pourra prendre les mesures qui conviendront dans les conditions et selon la procédure énoncée à l'article 23.

Article 21

RÉEXPORTATION ET PÉNURIE GRAVE

Si l'application des dispositions des articles 6 ou 7 conduit :

a) A la réexportation, à destination d'un pays tiers contre lequel la Partie exportatrice applique, dans le cas du produit en cause, des restrictions quantitatives à l'exportation, des droits d'exportation ou des mesures ou impositions d'effet équivalent, ou bien

b) A une pénurie grave ou à une menace de pénurie grave d'un produit indispensable à la Partie exportatrice,

et si les situations susvisées donnent lieu ou risquent de donner lieu à des difficultés majeures pour la Partie exportatrice, celle-ci pourra prendre les mesures qui conviennent dans les conditions et selon la procédure énoncées à l'article 23.

Article 22

DIFFICULTÉS DE BALANCE DES PAIEMENTS

1. *a)* Toute Partie pourra appliquer temporairement des mesures commerciales lorsqu'elle se trouvera menacée ou qu'elle souffrira de graves difficultés de balance des paiements. Une Partie ne pourra imposer temporairement de mesures commerciales que pour laisser à des mesures macro-économiques d'ajustement destinées à remédier à ses problèmes de balance des paiements le temps de prendre effet. Les mesures commerciales temporaires autorisées par ce paragraphe ne pourront être utilisées pour protéger telle ou telle branche de production ou tel ou tel secteur.

b) La gravité de la situation de la balance des paiements sera dénotée par un ou plusieurs des faits suivants : dégradation substantielle de la situation commerciale ou des comptes courants, pression notable exercée sur le taux de change ou baisse substantielle des réserves nettes, se manifestant sous la forme soit d'une diminution de ces réserves, soit d'une augmentation de la dette à court terme.

2. Les mesures commerciales temporaires qui pourront être appliquées en vertu du paragraphe 1 sont les suivantes :

- a)* Surtaxe à l'importation sous la forme de droits d'importation;
- b)* Dépôt à l'importation; ou
- c)* Restrictions quantitatives.

3. *a)* Dans la mesure du possible, les Parties préféreront recourir aux mesures temporaires visées ci-dessus aux alinéas 2 *a* ou 2 *b*. Les restrictions quantitatives ne seront imposées que si les mesures prises au titre des alinéas 2 *a* et 2 *b* ne produisaient pas des effets suffisants sur la balance des paiements.

b) Dans la mesure du possible, les Parties éviteront d'appliquer plus d'une des mesures visées au paragraphe 2 à un même produit dans le même temps.

4. Toute mesure commerciale temporaire appliquée en vertu du paragraphe 1 ne pourra demeurer en vigueur au total que 150 jours, à moins que l'organe législatif compétent de la Partie concernée ne prolonge cette période de 150 jours encore. Les restrictions quantitatives ne pourront être prolongées qu'une fois de 150 jours.

5. La durée des mesures commerciales temporaires appliquées en vertu du paragraphe 1 sera proportionnée à la gravité du problème de balance des paiements que connaît la Partie qui impose ces mesures et celles-ci seront progressivement assouplies en fonction du redressement de la balance des paiements de la Partie concernée.

6. Dans l'application des mesures commerciales temporaires, les Parties accorderont aux importations originaires de n'importe quelle autre Partie un traitement non moins favorable qu'aux importations originaires de pays tiers, et ne porteront pas atteinte aux avantages relatifs apportés à l'autre Partie par le présent Accord.

7. Les mesures commerciales temporaires visées aux alinéas 2 *a* et 2 *b* s'appliqueront à toutes les importations, si ce n'est que certaines importations pourront en être exonérées si cela améliore l'efficacité des mesures au vu des fins énoncées au paragraphe 1.

8. L'application de mesures restrictives visées au paragraphe 1 sera subordonnée aux procédures énoncées à l'article 23, paragraphes 2 à 6, pour permettre d'étudier, notamment, d'autres mesures économiques qui pourraient être prises afin de régler les problèmes de balance des paiements et d'abolir dans les meilleurs délais les mesures commerciales temporaires.

Une intensification notable des mesures commerciales pourra donner lieu à des consultations entre les Parties. Il est entendu que la notification des mesures prises pour des raisons de balance des paiements s'effectuera généralement dans les conditions prévues au paragraphe 6 de l'article 23.

Article 23

PROCÉDURE D'APPLICATION DES MESURES DE SAUVEGARDE

1. Avant d'entamer la procédure d'application des mesures de sauvegarde qui est exposée dans le présent article, les Parties s'efforceront de régler tout litige entre elles moyennant des consultations directes, et elles en informeront les autres Parties.

2. Sans préjudice des dispositions du paragraphe 6 du présent article, toute Partie qui envisagera de recourir à des mesures de sauvegarde en avisera dans les meilleurs délais les autres Parties et la Commission mixte, en fournissant toutes les informations du dossier. Des consultations entre les Parties se dérouleront sans délai au sein de la Commission mixte, dans le dessein de trouver une solution acceptable pour tous.

3. *a)* S'agissant des articles 17 et 18, les Parties concernées apporteront à la Commission mixte toute l'aide nécessaire pour qu'elle puisse étudier le cas et, lorsqu'il conviendra, mettre fin à la pratique contestée. Si la Partie en cause s'abstient de mettre fin à la pratique contestée dans le délai fixé par la Commission mixte, ou si la Commission mixte ne parvient pas à un accord dans les trois mois suivant sa saisine, la Partie concernée pourra adopter les mesures qui conviendront pour résoudre les difficultés résultant de la pratique en question.

b) S'agissant des articles 19, 20, 21, 22 et de l'article 5, *A, b, ii*, de l'Annexe II, la Commission mixte étudiera la situation et pourra prendre toute décision nécessaire pour mettre fin aux difficultés signalées par la Partie concernée. Faute d'une décision dans les trente jours suivant la saisine de la Commission mixte, la Partie concernée pourra adopter les mesures nécessaires pour porter remède à la situation.

c) S'agissant de l'article 16, la Partie concernée pourra prendre les mesures qui conviendront une fois achevées les consultations au sein de la Commission mixte ou bien après un délai de trois mois à compter de la date de la notification.

4. Les mesures de sauvegarde prises seront immédiatement notifiées aux Parties et à la Commission mixte. Elles seront limitées, en ce qui concerne leur étendue et leur durée, au strict nécessaire pour remédier à la situation qui aura donné lieu à leur application et elles n'iront pas au-delà du dommage causé par la pratique ou la difficulté en question. Il sera donné la priorité aux mesures qui perturberont le moins le fonctionnement du présent Accord. Les mesures prises par Israël contre une action ou une omission d'un Etat de l'AELE ne pourront affecter que le commerce avec cet Etat.

5. Les mesures de sauvegarde prises feront l'objet de consultations régulières au sein de la Commission mixte, dans le dessein de les assouplir, de les remplacer ou de les abolir dans les plus brefs délais possibles.

6. Lorsque des circonstances exceptionnelles appelant une action immédiate rendront impossible l'examen préalable, la Partie concernée pourra, dans le cas des articles 18, 19, 20, 21 et 22, appliquer immédiatement les mesures conservatoires rigoureusement nécessaires pour porter remède à la situation. Ces mesures seront notifiées sans retard et des consultations entre les Parties seront engagées au sein de la Commission mixte dans les plus brefs délais possibles.

Article 24

EXCEPTIONS POUR RAISONS DE SÉCURITÉ

Aucune disposition du présent Accord n'empêchera une Partie de prendre toute mesure qu'elle jugera nécessaire :

a) Pour empêcher la divulgation de renseignements contraires à ses intérêts fondamentaux en matière de sécurité;

b) Pour protéger ses intérêts fondamentaux en matière de sécurité ou pour s'acquitter de ses obligations internationales ou mettre en œuvre ses politiques nationales :

- i)* Touchant au commerce des armes, des munitions et des engins de guerre ou au commerce d'autres biens, matériaux ou services, exercé directement ou indirectement aux fins de l'approvisionnement d'un établissement militaire; ou
- ii)* Touchant à la non-prolifération d'armes biologiques ou chimiques, d'armes nucléaires ou d'autres engins explosifs nucléaires; ou encore
- iii)* En temps de guerre ou d'autre tension internationale grave.

Article 25

NON-DISCRIMINATION

Dans les domaines auxquels s'applique le présent Accord :

a) Les arrangements appliqués par Israël à l'égard des Etats de l'AELE ne donneront lieu à aucune discrimination entre ces Etats, leurs ressortissants ou leurs sociétés ou entreprises;

b) Les arrangements appliqués par les Etats de l'AELE à l'égard d'Israël ne donneront lieu à aucune discrimination entre les ressortissants, les sociétés ou les entreprises israéliens.

Article 26

INSTITUTION DE LA COMMISSION MIXTE

1. Il est institué par les présentes une Commission mixte où sera représentée chacune des Parties. La Commission mixte aura pour mission d'administrer l'Accord et de veiller à sa bonne mise en œuvre.

2. Aux fins de la bonne mise en œuvre du présent Accord, les Parties échangeront des informations et, à la demande de l'une quelconque d'entre elles, engageront des consultations au sein de la Commission mixte. Celle-ci étudiera en permanence la possibilité de supprimer d'autres obstacles au commerce entre les États de l'AELE et Israël.

3. La Commission mixte pourra, conformément au paragraphe 3 de l'article 27, se prononcer sur les cas visés par le présent Accord. Sur les autres points, la Commission mixte pourra émettre des recommandations.

Article 27

PROCÉDURES DE LA COMMISSION MIXTE

1. Aux fins de la bonne mise en œuvre du présent Accord, la Commission mixte se réunira au niveau voulu toutes les fois que cela sera nécessaire, mais au moins une fois l'an. Chacune des Parties pourra demander la convocation de la Commission.

2. La Commission mixte agira par consensus.

3. Si le représentant d'une Partie à la Commission mixte a accepté une décision sous réserve de l'exécution des formalités constitutionnelles ou législatives requises, cette décision entrera en vigueur le jour de la notification du levé de cette réserve, si elle ne prévoit pas une date plus tardive.

4. Aux fins du présent Accord, la Commission mixte adoptera son règlement intérieur qui contiendra notamment des dispositions concernant sa convocation ainsi que la désignation de son président et la durée de son mandat.

5. La Commission mixte pourra décider de constituer les sous-commissions et groupes de travail qu'elle jugera nécessaires pour l'aider dans l'exécution de sa mission.

Article 28

CLAUSE D'ÉVOLUTION

1. Si l'une des Parties estime qu'il serait utile, dans l'intérêt de l'économie des Parties, de développer les relations instaurées par ledit Accord en les étendant à des domaines auxquels il ne s'applique pas, il déposera à cet effet une demande motivée.

Les Parties pourront donner pour instruction à la Commission mixte d'étudier cette demande et, s'il y a lieu, de leur adresser des recommandations.

2. Les accords résultant de la procédure exposée au paragraphe 1 devront faire l'objet d'une ratification ou d'une approbation par les Parties, conformément à leurs procédures propres.

Article 29

SERVICES ET INVESTISSEMENTS

1. Les Parties reconnaissent l'importance croissante que prennent certains secteurs, par exemple celui des services et celui des investissements. Dans les efforts qu'elles déploieront pour approfondir et élargir peu à peu leur coopération, elles

coopéreront dans le dessein d'arriver à la libéralisation et à l'ouverture mutuelle progressives de leurs marchés des investissements et des services, compte tenu de l'action menée par le GATT dans ces domaines. Elles s'efforceront d'accorder sur leurs territoires un traitement non moins favorable que celui accordé aux opérateurs de leur nationalité ou étrangers, à condition de préserver entre les Parties un équilibre des droits et des obligations.

2. Les modalités de cette coopération seront négociées au sein de la Commission mixte. Les arrangements issus de ces négociations seront, s'il y a lieu, l'objet d'une ratification ou d'une approbation par les Parties conformément à leurs procédures propres, et ils seront appliqués dans le cadre du présent Accord.

Article 30

PROTOCOLES ET ANNEXES

Les Protocoles et Annexes au présent Accord en font partie intégrante. La Commission mixte pourra décider d'amender les Protocoles et les Annexes.

Article 31

UNIONS DOUANIÈRES, ZONES DE LIBRE-ÉCHANGE ET COMMERCE FRONTALIER

Le présent Accord n'interdit pas le maintien ni la création d'unions douanières ou zones de libre-échange, non plus que la conclusion ou le maintien de conventions applicables au commerce frontalier, dans la mesure où ils n'influeront pas de façon négative sur le régime des échanges commerciaux et en particulier ne feront pas obstacle aux dispositions en matière de règles d'origine prévues par le présent Accord.

Article 32

APPLICATION TERRITORIALE

Le présent Accord s'applique aux territoires des Parties.

Article 33

ENTRÉE EN VIGUEUR

1. Le présent Accord entrera en vigueur le 1^{er} janvier 1993 pour ce qui concerne les Etats signataires qui auront alors déposé leur instrument de ratification ou d'acceptation auprès du gouvernement dépositaire, à condition qu'Israël figure parmi les Etats qui l'auront fait.

2. Pour un Etat signataire qui déposera son instrument de ratification ou d'acceptation après le 1^{er} janvier 1993, le présent Accord entrera en vigueur le premier jour du deuxième mois suivant le dépôt de cet instrument, à condition qu'Israël figure parmi les Etats qui auront déposé leur instrument de ratification ou d'acceptation.

3. Chacun des Etats signataires pourra, dès le moment de la signature, déclarer que, pendant une phase initiale, il appliquera l'Accord à titre provisoire si cet

Accord ne peut entrer en vigueur pour ce qui le concerne en janvier 1993, à condition que l'Accord soit entré en vigueur en ce qui concerne Israël.

Article 34

AMENDEMENTS

Les amendements au présent Accord, autres que ceux visés à l'article 30, qui auront été approuvés par la Commission mixte, seront soumis aux Parties aux fins de ratification ou d'acceptation et entreront en vigueur s'ils sont ratifiés ou acceptés par toutes les Parties. Les instruments de ratification ou d'acceptation seront déposés auprès du gouvernement dépositaire.

Article 35

ACCESSION

1. Tout Etat membre de l'Association européenne de libre-échange pourra accéder au présent Accord, à condition que la Commission mixte décide d'approuver cette accession, dans les conditions qui pourront être énoncées dans la décision en question. L'instrument d'accession sera déposé auprès du gouvernement dépositaire.

2. S'agissant d'un Etat accédant, l'Accord entrera en vigueur le premier jour du troisième mois suivant le dépôt de l'instrument d'accession.

Article 36

RETRAIT ET EXPIRATION

1. Chacune des Parties pourra se retirer du présent Accord moyennant notification écrite remise au gouvernement dépositaire. Le retrait prendra effet six mois après la date à laquelle le gouvernement dépositaire aura reçu la notification.

2. Si Israël se retire, l'Accord expirera à la fin du délai suivant la notification et, si tous les Etats de l'AELE se retirent, il expirera à la fin du dernier délai suivant la notification.

3. Tout Etat membre de l'AELE qui se retirera de la Convention instituant l'Association européenne de libre-échange cessera *ipso facto* d'être Partie au présent Accord le jour où prendra effet ce retrait.

Article 37

GOUVERNEMENT DÉPOSITAIRE

Le Gouvernement de la Suède, agissant en qualité de dépositaire, fera connaître à tous les Etats qui auront signé le présent Accord ou qui y auront accédé le dépôt de tout instrument de ratification, d'acceptation ou d'accession, l'entrée en vigueur du présent Accord, son expiration et tout retrait d'une Partie.

EN FOI DE QUOI les plénipotentiaires soussignés, dûment habilités à cet effet, ont signé le présent Accord.

FAIT à Genève le 17 septembre 1992 en un seul exemplaire faisant foi en langue anglaise qui sera déposé auprès du Gouvernement de la Suède. Le gouvernement dépositaire remettra des copies certifiées conformes de cet exemplaire à tous les Etats signataires et à tous les Etats qui accèderont au présent Accord.

Pour la République d'Autriche :

[WINFRIED LANG]¹

Pour la République de Finlande :

[ANTERO VIERTIO]

Pour la République d'Islande :

[KJARTAN JÓHANNSSON]

Pour l'Etat d'Israël :

[MICHAEL HARISH]

Pour la Principauté de Liechtenstein :

[ANDREA WILLI]

Pour le Royaume de Norvège :

[BJÖRN TORE GODAL]

Pour le Royaume de Suède :

[LENNART DAJGÅRD]

Pour la Confédération suisse :

[WILLIAM ROSSIER]

¹ Les noms des signataires donnés entre crochets ont été fournis par le Gouvernement suédois.

ANNEXE I VISÉE À L'ALINÉA 1 *a* DE L'ARTICLE 2

PROTOCOLE A CONCERNANT LES PRODUITS VISÉS À L'ALINÉA 1 b
DE L'ARTICLE 2 DE L'ACCORD

Article premier

Les dispositions de l'Accord s'appliquent aux produits énumérés au tableau I.

Article 2

1. Dans le cas des produits énumérés au tableau II, III, IV, V ou VI, l'Etat de l'AELE concerné accordera à Israël le traitement indiqué dans ce tableau.

2. Le traitement qui sera accordé par l'Islande est indiqué au tableau VII. Les droits de douane le sont dans la liste 1 et les droits de douane à caractère fiscal dans la liste 2 de ce tableau. L'Islande pourra cependant remplacer ces droits par d'autres mesures de compensation des prix, en conformité de l'article 4.

Article 3

S'agissant des produits énumérés au tableau VIII, Israël accordera aux Etats de l'AELE le traitement indiqué dans ce tableau.

Article 4

1. Dans le dessein de tenir compte des différences de coût des matières premières agricoles incorporées dans des marchandises visées aux tableaux II à VI, auxquels se réfère l'article 2, et pour lesquelles le traitement consiste en un prélèvement variable, ou au tableau VIII, auquel se réfère l'article 3, pour lesquelles le traitement consiste en un droit nul ou un prélèvement variable, l'Accord n'interdit pas :

- i) Le prélèvement à l'importation d'un montant variable ou d'un forfait, ni l'application de mesures intérieures de compensation des prix;
- ii) L'application de mesures adoptées au moment de l'exportation.

2. Les mesures de compensation des prix ne seront pas supérieures aux différences entre le prix intérieur et le prix sur le marché mondial des matières premières incorporées dans les marchandises considérées.

Article 5

1. Dans le cas des produits énumérés dans leurs tableaux respectifs, les Etats de l'AELE et Israël feront connaître toutes les mesures de compensation des prix appliquées conformément aux articles 2, 3 ou 4 du présent Protocole.

2. Les Etats de l'AELE et Israël pourront se saisir mutuellement des problèmes qui se poseraient en matière de mesures de compensation des prix. Ces problèmes seront débattus dans les meilleurs délais par des experts d'Israël et de l'Etat ou des Etats de l'AELE concernés, dans le dessein d'éviter les distorsions des échanges commerciaux qui pourraient résulter de la mise en œuvre de ces mesures. Lorsqu'il aura été impossible de trouver une solution mutuellement satisfaisante, la Commission mixte se réunira sur la demande de n'importe lequel des Etats concernés.

3. La Commission mixte pourra constituer, conformément au paragraphe 5 de l'article 26 de l'Accord, un groupe de travail pour l'aider à trouver une solution adéquate au problème. Ce groupe de travail sera composé d'experts des Etats par-

ties à l'Accord qui ont compétence pour les questions liées aux mesures de compensation des prix.

Article 6

Les Etats de l'AELE et Israël feront tous les deux ans le point de l'évolution de leur commerce des produits visés par le présent Protocole. Un premier examen aura lieu avant la fin de 1993. Au vu des résultats de ces réexamens, et compte tenu des arrangements conclus entre les Parties et la Communauté économique européenne dans ce domaine, ainsi que des résultats du cycle de négociations commerciales multilatérales d'Uruguay, les Etats de l'AELE et Israël arrêteront les modifications éventuelles de la liste des produits visés par le présent Protocole et décideront éventuellement d'une modification des règles applicables en matière de compensation des prix.

TABLEAU I DU PROTOCOLE A

TABLEAU II DU PROTOCOLE A

Autriche

TABLEAU III DU PROTOCOLE A

Finlande

TABLEAU IV DU PROTOCOLE A

Norvège

TABLEAU V DU PROTOCOLE A

Suède

TABLEAU VI DU PROTOCOLE A

*Liechtenstein**Suisse*

TABLEAU VII DU PROTOCOLE A

Islande

TABLEAU VIII DU PROTOCOLE A

Israël

ANNEXE II VISÉE A L'ALINÉA 1 c DE L'ARTICLE 2

TABLEAU 1. POISSONS ET AUTRES PRODUITS DE LA MER VISÉS PAR LES DISPOSITIONS DE L'ACCORD DANS LES RELATIONS COMMERCIALES ENTRE, D'UNE PART, LA FINLANDE, L'ISLANDE, LA NORVÈGE ET LA SUÈDE, ET D'AUTRE PART, ISRAËL

TABLEAU 2. POISSONS ET AUTRES PRODUITS DE LA MER VISÉS PAR LES DISPOSITIONS DE L'ACCORD DANS LES RELATIONS COMMERCIALES ENTRE, D'UNE PART, L'AUTRICHE, LE LIECHTENSTEIN ET LA SUISSE, ET D'AUTRE PART, ISRAËL

TABLEAU 3

TABLEAU 4

TABLEAU 5

PROTOCOLE B CONCERNANT LA DÉFINITION DU CONCEPT DE « PRODUITS ORIGINAIRES » ET LES MODALITÉS DE COOPÉRATION ADMINISTRATIVE

TITRE PREMIER

DÉFINITION DU CONCEPT DE « PRODUITS ORIGINAIRES »

Article premier

Sont réputés originaires d'un Etat partie, aux fins d'application de l'Accord, et sans préjudice des dispositions de l'article 2, les produits suivants :

- a) Produits entièrement obtenus dans cet Etat, au sens de l'article 4;
- b) Produits obtenus dans cet Etat et dans lesquels entrent des matières qui n'y ont pas été intégralement obtenues, à condition que :
 - i) Ces matières aient subi, dans cet Etat, des ouvraisons ou transformations suffisantes au sens de l'article 5, ou que
 - ii) Ces matières soient originaires de l'un quelconque des autres Etats parties à l'Accord, au sens du présent Protocole.

Article 2

1. Nonobstant les dispositions de l'alinéa *b*, ii, de l'article premier, les produits originaires d'un Etat partie à l'Accord au sens du présent Protocole et exportés de l'un des Etats vers un autre dans le même Etat ou sans avoir subi, dans l'Etat exportateur, d'ouvraison ni de transformation allant au-delà de celles visées au paragraphe 5 de l'article 5, conservent leur statut de produits originaires.

2. Aux fins de l'application du paragraphe 1, si des produits originaires de deux Etats parties à l'Accord ou davantage sont usagés et s'ils n'ont subi, dans l'Etat exportateur, aucune ouvraison ni transformation allant au-delà de celles visées au paragraphe 5 de l'article 5, leur origine est déterminée par le produit dont la valeur en douane est la plus élevée, ou bien, si cette valeur n'est pas connue et ne peut être déterminée, par le produit dont le premier prix payé et connu dans cet Etat est le plus élevé.

Article 3

(Le présent Protocole ne contient pas d'article 3.)

Article 4

Seront considérés comme intégralement obtenus dans un Etat partie à l'Accord, au sens de l'alinéa *a* de l'article premier :

- a) Les produits minéraux extraits du sol ou des fonds marins de cet Etat;
- b) Les produits végétaux récoltés dans cet Etat;
- c) Les animaux vivants nés et élevés dans cet Etat;
- d) Les produits obtenus à partir d'animaux vivants élevés dans cet Etat;
- e) Les produits de la chasse ou de la pêche pratiquées dans cet Etat;

f) Les produits de la pêche en mer et autres produits marins extraits par ses navires;

g) Les produits fabriqués à bord de ses navires-usines exclusivement à partir de produits mentionnés à l'alinéa f;

h) Les articles usagés recueillis dans cet Etat et qui ne peuvent servir qu'à la récupération de matières premières, sous réserve de la note 5a de l'Annexe I, concernant les pneumatiques usagés;

i) Les déchets et rebuts résultant d'opérations manufacturières effectuées dans cet Etat;

j) Les marchandises fabriquées dans cet Etat exclusivement à partir de produits visés aux alinéas a à i ci-dessus.

Article 5

1. Les termes « chapitres » et « rubriques » utilisés dans le présent Protocole s'entendent des chapitres et des rubriques (à quatre chiffres) de la nomenclature qui constitue le « Système harmonisé de désignation et de codification des marchandises » (ci-après dénommé le Système harmonisé ou SH).

Le terme « classé » se réfère à la classification d'un produit ou d'une matière sous une rubrique donnée.

2. Aux fins de l'article premier, les matières non originaires sont réputées avoir subi une ouvrison ou transformation suffisante lorsque le produit obtenu est classé sous une rubrique différente de celles où sont classées toutes les matières non originaires utilisées pour sa fabrication, sous réserve des dispositions du paragraphe 3, 4 ou 5.

3. S'agissant des produits mentionnés dans les colonnes 1 ou 2 de la liste de l'Annexe II, ce sont les conditions énoncées dans la colonne 3 qui doivent être remplies, et non celles énoncées dans la règle du paragraphe 2.

4. S'agissant des produits des chapitres 84 à 91, l'exportateur pourra choisir d'appliquer les conditions énoncées dans la colonne 4 au lieu de celles énoncées dans la colonne 3.

5. Aux fins de l'application de l'alinéa b, i, de l'article premier, seront considérées comme des ouvrisons ou transformations insuffisantes pour conférer la qualité de produit originaire, qu'il y ait ou non changement de rubrique :

a) Les opérations visant à assurer la conservation des marchandises en bon état lors du transport et de l'entreposage (ventilation, éparpillement, séchage, congélation, salaison, mise en solution à base d'anhydride sulfureux ou dans d'autres solutions aqueuses, élimination des parties endommagées et opérations similaires);

b) Les opérations simples consistant à dépoussiérer, à tamiser ou cribler, à trier, à classer, à apparier (y compris à constituer des assortiments d'articles), à laver, à peindre, à découper;

c) i) Les changements d'emballage ainsi que le fractionnement et l'assemblage des envois;

ii) La mise en bouteilles, en flacons, en sacs, en caisses, en boîtes, la fixation sur des cartes ou des panneaux, etc., ainsi que toutes les autres opérations d'emballage simples;

d) L'apposition de marques, d'étiquettes ou d'autres signes distinctifs similaires sur les produits ou leur emballage;

e) Le simple mélange de produits, qu'ils soient ou non de types différents, lorsqu'un ou plusieurs composants du mélange ne remplissent pas les conditions fixées dans le présent Protocole pour pouvoir être réputés originaires;

f) Le simple assemblage de parties d'articles pour constituer un article complet;

g) La combinaison de deux ou plus des opérations précisées aux alinéas a à f;

h) L'abattage d'animaux.

Article 6

1. Le terme « valeur » employé dans la liste de l'Annexe II s'entend de la valeur en douane au moment de l'importation des matières non originaires utilisées, ou bien, si cette valeur n'est pas connue et ne peut être déterminée, le premier prix payé et connu de ces matières dans le territoire concerné.

Si la valeur des matières originaires utilisées doit être déterminée, le présent paragraphe s'appliquera *mutatis mutandis*.

2. L'expression « prix départ usine » employée dans la liste de l'Annexe II s'entend du prix départ usine des produits obtenus, déduction faite des taxes intérieures remboursées ou remboursables à l'exportation du produit.

Article 7

Les marchandises originaires d'un Etat partie à l'Accord et qui forment un envoi unique non fractionné peuvent être transportées à travers un territoire autre que celui de tout Etat partie à l'Accord et être, le cas échéant, transbordées ou temporairement entreposées sur ce territoire, à condition que la traversée de celui-ci soit géographiquement justifiée, que les marchandises soient restées sous la surveillance des douanes du pays de transit ou d'entreposage, qu'elles n'aient pas été mises dans le circuit commercial de ce pays ni livrées à des fins de consommation privée, et qu'elles n'aient pas subi d'autres opérations que celles du déchargement et du rechargement ou toute opération destinée à les conserver en bon état.

TITRE II

MODALITÉS DE COOPÉRATION ADMINISTRATIVE

Article 8

1. Les produits originaires au sens du présent Protocole bénéficieront des dispositions de l'Accord au moment de leur importation dans un Etat partie, sur présentation d'un des documents ci-après :

a) Un certificat de mouvement EUR.1, ci-après dénommé « certificat EUR.1 », ou bien un certificat EUR.1 de longue durée et les factures, se référant à ce certificat, établies conformément à l'article 13. Un modèle de certificat EUR.1 figure à l'Annexe III au présent Protocole;

b) Une facture portant la déclaration de l'exportateur indiquée à l'Annexe IV au présent Protocole, et établie conformément à l'article 13;

c) Une facture portant la déclaration de l'exportateur indiquée à l'Annexe IV au présent Protocole, établie par un exportateur pour tout envoi composé d'un ou de plusieurs colis contenant des produits originaires dont la valeur totale ne dépasse pas 2 820 unités de compte.

2. Les produits ci-après, originaires au sens du présent Protocole, bénéficieront des dispositions de l'Accord au moment de leur importation dans un Etat partie sans qu'il soit nécessaire de produire l'un quelconque des documents visés au paragraphe 1 :

a) Les produits expédiés en petits colis à des particuliers, à condition que leur valeur ne dépasse pas 200 unités de compte;

b) Les produits qui font partie des bagages personnels de voyageurs, à condition que leur valeur ne dépasse pas 565 unités de compte.

Les dispositions ci-dessus ne s'appliqueront que si les marchandises ne sont pas importées commercialement, lorsqu'il aura été déclaré qu'elles remplissent les conditions requises pour l'application de l'Accord, et lorsque la véracité de cette déclaration ne fera aucun doute.

Les importations occasionnelles qui consisteront uniquement en marchandises destinées à l'usage personnel des destinataires ou de voyageurs ou de leurs familles ne seront pas considérées comme des importations commerciales s'il ressort manifestement de la nature et de la quantité des marchandises que l'opération n'a aucune fin commerciale.

3. Les montants en monnaie nationale de l'Etat partie exportateur, équivalents à ceux exprimés en unités de compte, seront fixés par l'Etat exportateur et communiqués aux autres Etats parties à l'Accord. Lorsque ces montants seront supérieurs à ceux, correspondants, fixés par l'Etat importateur, celui-ci les acceptera si les marchandises sont facturées dans la monnaie de l'Etat exportateur.

Si les marchandises sont facturées dans la monnaie d'un autre Etat partie à l'Accord, l'Etat importateur reconnaîtra le montant notifié par l'Etat concerné.

4. Les équivalents d'une unité de compte dans les monnaies des Etats parties à l'Accord sont ceux spécifiés à l'Annexe VI au présent Protocole.

5. Les montants exprimés en unités de compte seront revus toutes les fois que cela sera nécessaire et au moins tous les deux ans.

6. Les accessoires, pièces de rechange et outils, expédiés avec un matériel, une machine, un appareil ou un véhicule, qui font partie de son équipement normal et qui figurent dans son prix ou ne sont pas facturés séparément, sont réputés former un tout avec le matériel, la machine, l'appareil ou le véhicule en question.

7. Les assortiments de produits, au sens de la règle générale 3 du Système harmonisé, seront réputés originaires lorsque tous les articles qui les composent sont des produits originaires. Néanmoins, si un assortiment se compose à la fois d'articles originaires et d'articles non originaires, il sera, dans son ensemble, réputé originaire à condition que la valeur des articles non originaires ne dépasse pas 15 p. 100 du prix de l'assortiment départ usine.

Article 9

1. Les douanes de l'Etat exportateur délivreront un certificat EUR.1 quand les marchandises couvertes par ce certificat seront exportées. Le certificat sera

remis à l'exportateur dès que l'exportation proprement dite aura été effectuée ou confirmée.

2. Les douanes d'un Etat partie à l'Accord délivreront le certificat EUR.1 si les marchandises à exporter peuvent être considérées comme des produits originaires de cet Etat au sens de l'article premier.

3. Les douanes d'un Etat partie à l'Accord pourront, à condition que les marchandises couvertes par le certificat EUR.1 se trouvent sur son territoire, délivrer des certificats EUR.1 dans les conditions énoncées dans le présent Protocole si les marchandises à exporter peuvent être considérées comme des produits originaires d'un Etat partie à l'Accord au sens de l'article 2.

Dans les cas de cette nature, la délivrance des certificats EUR.1 sera subordonnée à la présentation de la preuve d'origine délivrée ou établie au préalable.

4. Un certificat EUR.1 ne pourra être délivré que s'il peut servir de pièce justificative aux fins de l'application du régime préférentiel prévu dans l'Accord.

La date de délivrance du certificat EUR.1 devra être indiquée dans le cadre réservé aux douanes sur ce certificat.

5. Un certificat EUR.1 pourra aussi être délivré exceptionnellement après l'exportation des marchandises auxquelles il se rapporte s'il ne l'a pas été au moment de l'exportation en raison d'erreurs, d'omissions involontaires ou de circonstances particulières.

Les douanes ne pourront délivrer a posteriori un certificat EUR.1 qu'après avoir vérifié que les indications données dans la demande présentée par l'exportateur concordent avec celles qui figurent sur le document correspondant.

Les certificats EUR.1 délivrés a posteriori doivent porter l'une des mentions suivantes : « ISSUED RETROSPECTIVELY », « ANNETTU JÄLKIKÄTEEN », « DÉLIVRÉ A POSTERIORI », « NACHTRÄGLICH AUSGESTELLT », « ÜTGEFID EFTIR À », « RILASCIATO A POSTERIORI », « UTSTEDT SENERE », « UTFÄRDAT I EFTERHAND », « (terme israélien) ».

6. En cas de vol, de perte ou de destruction du certificat EUR.1, l'exportateur pourra demander aux douanes qui le lui auront délivré d'en établir un duplicata à partir des documents d'exportation en leur possession. Ce duplicata devra porter l'une des mentions suivantes : « DUPLICATE », « KAKSOISKAPPALE », « DUPLICATA », « DUPLIKAT », « EFTIRIT », « DUPLICATO », « (terme israélien) ».

Le duplicata, qui devra porter la date de délivrance du certificat EUR.1 original, sera valable à compter de cette date.

7. Les mentions auxquelles se réfèrent les paragraphes 5 et 6 devront figurer dans la case « Remarks » du certificat EUR.1.

8. Il sera toujours possible de remplacer un ou plusieurs certificats EUR.1 par un ou plusieurs autres certificats EUR.1, à condition que ce remplacement soit fait au bureau des douanes où se trouvent les marchandises.

9. Pour vérifier si les conditions énoncées aux paragraphes 2 et 3 du présent article ont été remplies, les douanes auront le droit de demander toute pièce justificative et de procéder à tout contrôle qu'elles jugeront appropriés.

10. Les dispositions des paragraphes 2 à 9 ci-dessus s'appliqueront *mutatis mutandis* aux preuves d'origine établies par les exportateurs agréés dans les conditions énoncées à l'article 13.

Article 10

1. Un certificat EUR.1 ne sera délivré que si l'exportateur ou, sous sa responsabilité, son représentant par lui dûment autorisé, en présente la demande par écrit sur la formule dont un modèle figure à l'Annexe III au présent Protocole, et l'a remplie comme prévu dans le présent Protocole.

2. Il appartiendra aux douanes de l'Etat exportateur de s'assurer que la formule visée au paragraphe 1 est convenablement remplie. Elles devront en particulier vérifier si la case réservée à la désignation des marchandises a été remplie de manière à exclure toute possibilité d'adjonctions frauduleuses. A cette fin, il y aura lieu d'indiquer la désignation des marchandises sans laisser de lignes en blanc. Lorsque la case n'aura pas été complètement remplie, il conviendra de tirer un trait horizontal sous la dernière ligne de la désignation et de biffer d'un trait diagonal tout espace restant.

3. Comme le certificat EUR.1 constitue la pièce justificative de la demande d'admission au bénéfice des arrangements tarifaires et contingentaires préférentiels prévus dans l'Accord, il incombera aux autorités douanières de l'Etat exportateur de prendre toutes les dispositions nécessaires pour vérifier l'origine des marchandises et contrôler les autres mentions figurant sur le certificat.

4. Quand un certificat EUR.1 sera délivré, conformément au paragraphe 5 de l'article 9, après que les marchandises visées auront effectivement été exportées, l'exportateur devra faire figurer dans la demande mentionnée au paragraphe 1 :

- L'indication du lieu et de la date d'exportation des marchandises auxquelles se réfère le certificat EUR.1;
- L'attestation qu'aucun certificat EUR.1 n'a été délivré au moment de l'exportation des marchandises en question, en indiquant les raisons.

5. Les douanes de l'Etat exportateur devront conserver pendant au moins deux ans les demandes de certificats EUR.1, ainsi que les certificats EUR.1 visés au second alinéa du paragraphe 3 de l'article 9, sur présentation desquels de nouveaux certificats EUR.1 auront été délivrés.

Article 11

1. Les certificats EUR.1 devront être établis sur la formule dont un modèle figure à l'Annexe III au présent Protocole. Cette formule devra être imprimée dans une ou plusieurs des langues officielles des Etats parties à l'Accord, ou en langue anglaise. Les certificats EUR.1 devront être établis dans l'une de ces langues et conformément aux dispositions du droit interne de l'Etat exportateur; s'ils sont remplis à la main, ils devront l'être à l'encre, en capitales d'imprimerie.

2. Le certificat EUR.1 doit avoir un format de 210 × 297 mm, une marge de tolérance maximale de plus 8 mm ou moins 5 mm en longueur étant admise. Le papier utilisé doit être un papier à écrire blanc glacé ne contenant pas de pâte mécanique et d'un poids minimal de 25 g/m². Il doit comporter un fonds guilloché vert imprimé rendant visible à l'œil nu toute falsification par des moyens mécaniques ou chimiques.

3. Les Etats parties à l'Accord pourront se réserver le droit d'imprimer eux-mêmes les certificats EUR.1 ou de les faire imprimer par des imprimeurs qu'ils auront agréés, auquel cas chaque certificat EUR.1 devra porter la mention de cet agrément, ainsi que le nom et l'adresse de l'imprimeur ou une marque permettant de l'identifier. Il devra porter aussi un numéro de série, imprimé ou non, permettant de l'identifier.

Article 12

1. Tout certificat EUR.1 devra être présenté, dans le délai de quatre mois à compter de la date de sa délivrance par les douanes de l'Etat exportateur, aux douanes de l'Etat importateur où les marchandises seront admises, conformément aux procédures arrêtées par cet Etat. Les douanes de l'Etat importateur pourront en exiger la traduction. Elles pourront exiger aussi que la déclaration d'importation soit accompagnée d'une attestation de l'importateur certifiant que les marchandises remplissent les conditions requises pour l'application de l'Accord.

2. Sans préjudice du paragraphe 5 de l'article 5, lorsque, à la demande de la personne déclarant les marchandises en douane, un article démonté ou non totalement monté relevant du chapitre 84 ou 85 du Système harmonisé sera importé en plusieurs envois dans les conditions fixées par les autorités compétentes, il sera réputé former un seul et même article et un certificat EUR.1 pourra être présenté pour la totalité de cet article au moment de l'importation du premier envoi.

3. Un certificat EUR.1 présenté aux douanes de l'Etat importateur après le délai auquel se réfère le paragraphe 1 pourra être accepté aux fins d'application du régime préférentiel si sa non-présentation dans les délais est due à un cas de force majeure ou à des circonstances exceptionnelles.

Dans les autres cas de présentation tardive, les douanes de l'Etat importateur pourront accepter les certificats EUR.1 lorsque les marchandises leur auront été présentées dans les délais.

4. La découverte de légères divergences entre les indications figurant dans le certificat EUR.1 et celles qui figurent dans les documents présentés au bureau des douanes aux fins d'acquittement des formalités d'importation des marchandises ne rendra pas automatiquement le certificat nul et non avenue, à condition qu'il soit dûment établi que ledit certificat correspond bien aux marchandises.

5. Les certificats EUR.1 seront conservés par les douanes de l'Etat importateur conformément aux règles en vigueur dans cet Etat.

6. Pour prouver que les conditions fixées à l'article 7 ont été remplies, il y aura lieu de présenter aux douanes de l'Etat importateur :

a) Soit un bordereau justificatif unique de transport, délivré dans l'Etat exportateur, en vertu duquel le pays de transit a été traversé;

b) Soit un certificat délivré par les douanes du pays de transit, où seront indiqués :

— La désignation exacte des marchandises;

— La date de déchargement et de rechargement, ainsi que, le cas échéant, les noms des navires;

— L'attestation des conditions dans lesquelles les marchandises auront séjourné dans le pays de transit;

c) Soit, à défaut, toutes pièces justificatives.

Article 13

1. Nonobstant les paragraphes 1 à 7 de l'article 9 et les paragraphes 1, 4 et 5 de l'article 10, une procédure simplifiée de délivrance des certificats EUR.1 sera applicable conformément aux dispositions ci-après.

2. Les douanes de l'Etat exportateur pourront autoriser tout exportateur, ci-après dénommé « l'exportateur agréé », qui effectue des envois fréquents pour lesquels peuvent être délivrés des certificats EUR.1 et qui offre, à la satisfaction des douanes, toutes les garanties nécessaires pour la vérification du statut originaire des marchandises, à ne pas présenter au bureau des douanes de l'Etat exportateur, au moment de l'exportation, soit les marchandises, soit la demande de certificat EUR.1 concernant ces marchandises, afin d'obtenir un certificat EUR.1 dans les conditions énoncées aux paragraphes 1 à 4 de l'article 9.

3. En outre, les douanes pourront autoriser un exportateur agréé à retirer des certificats EUR.1 valables pour une année au maximum à compter de la date de leur délivrance et ci-après dénommés « certificats LT ». Cette autorisation ne sera accordée que si le statut originaire des marchandises à exporter doit en principe demeurer inchangé durant toute la validité du certificat LT. Si des marchandises ne sont plus couvertes par le certificat LT, l'exportateur agréé devra immédiatement en informer les autorités douanières qui auront délivré l'autorisation.

En cas d'application de la procédure simplifiée, les douanes de l'Etat exportateur pourront prescrire l'emploi de certificats EUR.1 portant un signe distinctif permettant de les identifier.

4. L'autorisation visée aux paragraphes 2 et 3 prescrira, à la discrétion des douanes, que la case 11 du certificat EUR.1 (« Customs endorsement ») devra :

a) Soit porter préalablement le cachet du bureau des douanes compétent de l'Etat exportateur, ainsi que la signature manuscrite ou non d'un responsable de ce bureau;

b) Soit un cachet spécial de l'exportateur agréé, qui aura été approuvé par les douanes de l'Etat exportateur et correspondra au modèle figurant à l'Annexe V au présent Protocole; ce cachet pourra être préimprimé sur les formules.

La case 11 du certificat EUR.1 (« Customs endorsement ») sera remplie au besoin par l'exportateur agréé.

5. Dans les cas visés à l'alinéa a du paragraphe 4, l'une des mentions ci-après devra figurer dans la case 7 (« Remarks ») du certificat EUR.1 : « Simplified procedure », « Yksinkertaistettu menettely », « Procédure simplifiée », « Vereinfachtes Verfahren », « Einföldud afgreidsla », « Procedura simplificata », « Forenklet prosedyre », « Förenklad procedur », « (terme israélien) ». L'exportateur agréé devra, au besoin, indiquer dans la case 13 (« Request for verification ») le nom et l'adresse du bureau des douanes compétent pour vérifier ledit certificat.

6. Dans le cas visé au paragraphe 3, l'exportateur agréé devra également faire figurer dans la case 7 du certificat EUR.1 l'une des mentions suivantes :

« LT certificate valid until . . . »,

« LT-todistus voimassa . . . saakka »,

« certificat LT valable jusqu'au . . . »,

« LT-Certificat gültig bis . . . »,

- « LT-skirteini gildir til . . . »,
- « certificado LT valido fino a . . . »,
- « LT-sertifikat gyldig til . . . »,
- « LT-certifikat giltigt till . . . »,
- « (terme israélien) »,
- (la date sera indiquée en chiffres)

ainsi qu'une référence à l'autorisation en vertu de laquelle le certificat LT en question aura été délivré.

L'exportateur agréé ne sera pas tenu d'indiquer dans les cases 8 et 9 du certificat LT les marques distinctives ni les numéros, non plus que le nombre et la nature des colis, ni le poids brut (kg) ou d'autres indications de mesures (litres, m³, etc.). Il devra cependant porter, dans la case 8, une désignation des marchandises suffisamment précise pour permettre leur identification.

7. Nonobstant les dispositions des paragraphes 1 et 3 de l'article 12, le certificat LT devra être remis au bureau des douanes d'importation au moment de la première importation de marchandises auxquelles il se rapporte, ou avant cette importation. Si l'importateur procède aux dédouanements à plusieurs bureaux des douanes de l'Etat d'importation, les douanes pourront lui demander de remettre une copie du certificat LT à chacun de ces bureaux.

8. Lorsqu'un certificat LT aura été remis aux douanes, la preuve du statut originaire des marchandises importées devra, pendant la validité de ce certificat, être constituée par des factures satisfaisant aux conditions ci-après :

a) S'il figure dans une facture à la fois des marchandises originaires d'un Etat partie à l'Accord et des marchandises non originaires, l'exportateur devra faire une distinction nette entre ces deux catégories;

b) L'exportateur devra indiquer, sur chaque facture, le numéro du certificat LT qui couvre les marchandises, sa date d'expiration et le ou les noms des pays dont sont originaires les marchandises.

L'indication, sur la facture établie par l'exportateur, du numéro du certificat LT et celle du pays d'origine constitueront une attestation selon laquelle les marchandises satisfont aux conditions énoncées dans le présent Protocole pour l'acquisition du statut originaire préférentiel dans le commerce entre les Etats parties à l'Accord.

Les douanes de l'Etat exportateur pourront exiger que les indications qui doivent apparaître sur la facture conformément aux dispositions qui précèdent soient accompagnées de la signature manuscrite du signataire suivie de son nom en caractères d'imprimerie lisibles;

c) La désignation des marchandises devra être suffisamment détaillée pour faire ressortir clairement que la liste des marchandises figure également sur le certificat LT auquel se réfère la facture;

d) Les factures ne pourront être établies que pour des marchandises exportées durant la validité du certificat LT correspondant. Elles pourront toutefois être remises au bureau des douanes d'importation dans les quatre mois suivant la date de leur établissement par l'exportateur.

9. Dans l'application de la procédure simplifiée, les factures qui satisferont aux conditions du présent article pourront être établies ou communiquées par des moyens de télécommunication ou d'électronique. Ces factures seront acceptées par les douanes de l'Etat importateur comme preuve du statut originaire des marchandises importées conformément aux procédures instituées par les douanes de cet Etat.

10. Si les douanes de l'Etat exportateur constatent qu'un certificat ou une facture établi conformément aux dispositions du présent article n'est pas valable pour ce qui concerne l'une quelconque des marchandises, elles en aviseront immédiatement les douanes de l'Etat importateur.

11. Les douanes pourront autoriser tout exportateur agréé à établir des factures portant la déclaration qui figure à l'Annexe IV au présent Protocole au lieu d'un certificat EUR.1.

La déclaration portée sur la facture par l'exportateur agréé sera établie dans l'une des langues officielles des Etats parties à l'Accord, ou bien en langue anglaise. Elle sera signée à la main et devra :

a) Soit se référer au numéro de l'autorisation délivrée à l'exportateur agréé;

b) Soit être endossée par l'exportateur agréé au moyen du cachet spécial visé au paragraphe 4 b, qui aura été approuvé par les douanes de l'Etat exportateur. Ce cachet pourra être imprimé au préalable sur la facture.

12. Les douanes de l'Etat exportateur pourront cependant autoriser tout exportateur agréé à ne pas signer la déclaration visée au paragraphe 8 b ou la déclaration visée au paragraphe 11 qui figurera sur la facture, lorsque celle-ci sera établie ou transmise par des moyens de télécommunication ou d'informatique.

Les douanes en question prescriront les conditions de l'application du présent paragraphe, y compris, si elles le souhaitent, la remise, par l'exportateur agréé, de l'engagement écrit selon lequel il accepte la pleine responsabilité de la déclaration en question comme si elle avait été en fait signée par lui à la main.

13. Dans les autorisations visées aux paragraphes 2, 3 et 11, les douanes préciseront en particulier :

a) Les conditions auxquelles les demandes de certificats EUR.1 ou de certificats LT devront être faites, ou les déclarations concernant l'origine des marchandises devront être portées sur la facture;

b) Les conditions auxquelles ces demandes, ainsi qu'une copie des factures se référant à un certificat LT et des factures portant la déclaration de l'exportateur, seront conservées durant au moins deux ans. S'agissant des certificats LT ou des factures se référant à un certificat LT, ce délai commencera à compter de la date d'expiration de la validité du certificat LT. Ces dispositions s'appliqueront aussi aux certificats EUR.1 ou LT ainsi qu'aux factures se référant à un certificat LT et aux factures portant la déclaration de l'exportateur qui auront servi de base pour la remise d'autres preuves de l'origine et qui auront été utilisées dans les conditions énoncées au deuxième alinéa du paragraphe 3 de l'article 9.

14. Les douanes de l'Etat exportateur pourront déclarer que certaines catégories de marchandises ne peuvent bénéficier du traitement spécial visé aux paragraphes 2, 3 ou 11.

15. Les douanes refuseront les autorisations visées aux paragraphes 2, 3 ou 11 aux exportateurs qui n'offrent pas toutes les garanties qu'elles jugeraient nécessaires.

Les douanes pourront retirer les autorisations à n'importe quel moment. Elles devront le faire lorsque les conditions d'agrément ne seront plus satisfaites ou bien lorsque l'exportateur agréé n'offrira plus ces garanties.

16. L'exportateur agréé pourra être tenu d'informer les douanes, conformément aux règles qu'elles prescriront, des marchandises qu'il va expédier, de façon que le bureau des douanes compétent puisse procéder à toute vérification qu'il jugera nécessaire avant l'expédition des marchandises.

17. Les dispositions du présent article ne préjudicieront pas l'application des règles des Etats parties à l'Accord en matière de formalités douanières et d'utilisation des documents douaniers.

Article 14

La déclaration visée au paragraphe 1 c de l'article 8 sera établie par l'exportateur dans la formule indiquée à l'Annexe IV du présent Protocole, dans l'une des langues officielles des Etats parties à l'Accord ou en langue anglaise. Elle sera dactylographiée ou imprimée au moyen d'un cachet et signée à la main. L'exportateur devra conserver une copie de la facture portant cette déclaration durant au moins deux ans.

Article 15

1. L'exportateur ou son représentant devra remettre, en même temps que la demande de certificat EUR.1, toute pièce justificative appropriée prouvant que les marchandises à exporter remplissent les conditions voulues pour la délivrance d'un certificat EUR.1.

L'exportateur ou son représentant devra s'engager à remettre, sur la demande des autorités compétentes, toute preuve supplémentaire qu'elles pourraient exiger aux fins d'établir la véracité du statut originaire des marchandises appelées à bénéficier du traitement tarifaire préférentiel, et s'engager à accepter toute inspection de ses comptes et tout contrôle des procédés utilisés pour obtenir ces marchandises, auxquels procéderaient les autorités en question.

2. Les exportateurs devront conserver pendant au moins deux ans les pièces justificatives visées au paragraphe 1.

3. Les dispositions des paragraphes 1 et 2 s'appliqueront *mutatis mutandis* en cas de recours aux procédures énoncées aux paragraphes 2 et 3 de l'article 13 ou aux déclarations visées au paragraphe 1 b ou c de l'article 8.

Article 16

1. Les marchandises expédiées d'un Etat de l'AELE ou d'Israël en vue d'être exposées dans un pays autre qu'un Etat partie à l'Accord et qui seront vendues après l'exposition en vue de leur importation en Israël ou dans un Etat de l'AELE bénéficieront, au moment de cette importation, des dispositions de l'Accord, à condition qu'elles satisfassent aux prescriptions du présent Protocole qui permettent de leur reconnaître la qualité de produits originaires d'un Etat de l'AELE ou d'Israël et à condition que les douanes aient acquis la conviction que :

a) Un exportateur a expédié ces marchandises d'un Etat de l'AELE ou d'Israël à destination du pays où se tient l'exposition et les y a effectivement exposées;

b) Les marchandises ont été vendues ou autrement cédées à un tiers en Israël ou dans un Etat de l'AELE par ledit exportateur;

c) Les marchandises ont été expédiées à destination d'Israël ou d'un Etat de l'AELE au cours de l'exposition ou immédiatement après, telles qu'elles avaient été envoyées à l'exposition;

d) Les marchandises n'ont pas été utilisées depuis leur expédition en vue de l'exposition, sinon à des fins de démonstration lors de ladite exposition.

2. Un certificat EUR.1, sur lequel figureront le nom et l'adresse de l'exposition, devra être présenté aux douanes de la manière habituelle. Il pourra être exigé au besoin des justificatifs supplémentaires concernant la nature des marchandises et les conditions dans lesquelles elles auront été exposées.

3. Le paragraphe 1 s'appliquera à toute exposition, foire ou manifestation publique similaire à vocation commerciale, industrielle, agricole ou artisanale qui n'aura pas été organisée à des fins privées dans des magasins ou des locaux commerciaux ou industriels en vue de la vente d'articles étrangers, et au cours de laquelle les marchandises seront restées sous contrôle douanier.

Article 17

1. Pour veiller à la bonne application des dispositions figurant sous ce titre, les Etats parties à l'Accord se viendront mutuellement en aide, par l'entremise de leurs administrations douanières respectives, afin de vérifier l'authenticité et l'exactitude des certificats EUR.1, y compris ceux qui auront été délivrés conformément au paragraphe 3 de l'article 9, ainsi que des déclarations des exportateurs portées sur les factures.

2. La Commission mixte sera habilitée à prendre toutes les décisions nécessaires concernant les modalités de coopération administrative à appliquer en temps voulu par les Etats parties à l'Accord.

3. Les douanes des Etats parties à l'Accord se communiqueront, par l'entremise du Secrétariat de l'AELE, des spécimens des cachets utilisés dans leurs bureaux de douane pour la délivrance de certificats EUR.1.

4. Sera passible de sanctions quiconque établira ou fera établir, en vue d'obtenir un traitement préférentiel pour des marchandises, un document contenant des indications inexacts.

5. Les Etats parties à l'Accord prendront toutes les mesures nécessaires pour que les marchandises négociées sous couvert d'un certificat EUR.1 et traversant durant leur transport une zone franche située sur leur territoire ne soient pas remplacées par d'autres marchandises et ne subissent pas d'autres manutentions que les opérations normalement destinées à en empêcher la dégradation.

6. Lorsque des produits originaires d'un Etat partie à l'Accord et importés dans une zone franche sous couvert d'un certificat EUR.1 subiront un traitement ou une transformation, les douanes compétentes devront, sur la demande de l'exportateur, délivrer un nouveau certificat EUR.1 si le traitement ou la transformation en question est conforme aux dispositions du présent Protocole.

Article 18

1. Des vérifications ultérieures des certificats EUR.1 et des déclarations portées par les exportateurs sur les factures seront effectuées au hasard ou chaque fois que les douanes de l'Etat importateur auront des motifs raisonnables de douter de l'authenticité du document ou de l'exactitude des renseignements concernant l'origine réelle des marchandises visées.

2. Aux fins d'application des dispositions du paragraphe 1, les douanes de l'Etat importateur renverront le certificat EUR.1 et la facture si elle a été remise, ou bien la facture se référant à un certificat LT ou la facture portant la déclaration de l'exportateur, ou encore une copie de ces pièces, aux douanes de l'Etat exportateur en indiquant, le cas échéant, les éléments de fond ou de forme qui justifieraient une enquête.

Les douanes communiqueront, à l'appui de leur demande de vérification a posteriori, toutes les pièces et informations obtenues donnant à penser que les indications contenues dans le certificat EUR.1 ou la facture sont inexactes.

Si les douanes de l'Etat importateur décident de suspendre l'application des dispositions de l'Accord dans l'attente des résultats de la vérification, elles devront proposer de remettre les marchandises à l'importateur sous réserve de toute mesure conservatoire jugée nécessaire.

3. Les douanes de l'Etat importateur seront informées des résultats de la vérification dans le plus bref délai possible. Ces résultats devront être de nature à permettre de déterminer si les pièces retournées conformément au paragraphe 2 concernent les marchandises effectivement exportées et si ces marchandises peuvent, en fait, bénéficier des arrangements préférentiels.

Si un différend de ce type ne peut être réglé entre les douanes de l'Etat importateur et celles de l'Etat exportateur, ou s'il soulève une question d'interprétation du présent Protocole, il sera soumis à la Sous-Commission des questions douanières et d'origine visées à l'article 26. Les décisions seront prises par la Commission mixte.

Aux fins de vérification ultérieure des certificats EUR.1, les douanes de l'Etat exportateur devront conserver les documents d'exportation ou les copies des certificats EUR.1 utilisées en leur lieu et place durant au moins deux ans.

TITRE III

DISPOSITIONS FINALES

Article 19

Les Etats parties à l'Accord prendront chacun les mesures nécessaires pour l'application du présent Protocole.

Article 20

Les Annexes au présent Protocole en font partie intégrante.

Article 21

Les marchandises conformes aux dispositions du titre I et qui, à la date d'entrée en vigueur de l'Accord, seront, soit en cours de transport, soit temporairement entposées ou déposées en entrepôt sous douane ou dans une zone franche dans un

Etat partie à l'Accord, pourront être acceptées comme produits originaires sous réserve du dépôt, auprès des douanes de l'Etat importateur, dans les quatre mois à compter de cette date, de la preuve d'origine établie a posteriori ainsi que de toute pièce confirmant les conditions du transport.

Article 22

Les Etats parties à l'Accord s'engagent à prendre les mesures nécessaires pour que les certificats que leurs administrations douanières sont habilitées à délivrer en application de l'Accord le soient dans les conditions énoncées dans l'Accord. Ils s'engagent aussi à assurer la collaboration administrative nécessaire à cette fin, et notamment à vérifier l'itinéraire des marchandises négociées en vertu de l'Accord, ainsi que les lieux où elles auront été immobilisées.

Article 23

1. Sans préjudice des dispositions du Protocole A, les produits auxquels s'applique l'Accord et qui servent pour la fabrication de produits pour lesquels sont délivrés ou établis un certificat EUR.1, un certificat LT ou des factures se référant à un certificat LT, ou encore une facture portant la déclaration de l'exportateur, ne peuvent faire l'objet d'une ristourne de droits de douane, ni bénéficier d'une exonération de droits de douane de quelque sorte que ce soit s'il s'agit de produits originaires d'un Etat partie à l'Accord.

2. Dans le présent article, l'expression « droits de douane » s'entend également des impositions d'effet équivalent à un droit de douane.

Article 24

1. Si, en vertu de l'Accord, des importations dans un Etat de l'AELE doivent faire l'objet d'un traitement différent de celui des importations couvertes par la Convention instituant l'AELE, le traitement prévu dans l'Accord s'appliquera à tous les produits accompagnés de la preuve d'origine visée au paragraphe 1 de l'article 8, délivrée ou établie en Israël, ou de toute autre preuve d'origine délivrée dans un Etat de l'AELE et portant la mention « EFTA-Israel Trade ».

2. Tout exportateur établi dans un Etat de l'AELE, ou son représentant, devra apposer la mention « EFTA-Israel Trade » sur la preuve d'origine utilisée dans le commerce entre les Etats de l'AELE lorsque les produits auront obtenu leur statut de produits originaires en vertu de l'Accord du fait de l'utilisation de matières originaires d'Israël.

3. Nonobstant les dispositions du paragraphe 1, les produits originaires d'un Etat de l'AELE qui seront réexportés d'Israël bénéficieront, lors de leur importation dans un Etat de l'AELE, du même traitement que celui qui leur aurait été appliqué s'ils avaient été envoyés directement d'un Etat de l'AELE à un autre. Ces produits devront être restés tels quels ou n'avoir subi en Israël aucune ouvraison ni transformation allant au-delà de celles visées au paragraphe 5 de l'article 5. Le traitement en question ne sera accordé que sur présentation aux douanes de l'Etat de l'AELE importateur d'un certificat EUR.1 délivré par le bureau des douanes compétent en Israël et où aura été apposée la mention « Application article 24.3 », authentifiée par le cachet dudit bureau.

Article 25

(Le présent Protocole ne contient pas d'article 25.)

Article 26

La Commission mixte constituera une Sous-Commission des questions douanières et d'origine conformément au paragraphe 5 de l'article 26 de l'Accord; cette sous-commission l'aidera à s'acquitter de ses attributions et assurera une information continue et des consultations continues entre experts.

La Sous-Commission sera composée d'experts des Etats parties à l'Accord qui sont compétents en matière de règles d'origine.

Article 27

Pour l'application des dispositions de l'alinéa *b*, ii, de l'article premier, tout produit originaire d'un Etat partie à l'Accord devra, au moment de son exportation vers un autre Etat partie, être considéré comme non originaire durant la période ou les périodes où le deuxième Etat partie appliquera audit produit, conformément à l'Accord, le taux de droit applicable aux pays tiers ou toute mesure de sauvegarde correspondante.

ANNEXE I

NOTES EXPLICATIVES

Note 1 : Article premier

L'expression « Etat partie à l'Accord » s'entend également des eaux territoriales dudit Etat.

Les navires opérant en haute mer, y compris les navires-usines, et à bord desquels les poissons pêchés sont préparés ou transformés, sont réputés faire partie du territoire de l'Etat partie à l'Accord auquel ils appartiennent, à condition de remplir les conditions énoncées dans la note explicative 4.

Note 2 : Articles premier, 2 et 4

Les conditions énoncées à l'article premier concernant l'acquisition du statut de produit originaire doivent être remplies sans interruption dans un Etat partie à l'Accord, sauf comme prévu à l'article 2.

Si des produits originaires exportés d'un Etat partie à l'Accord à destination d'un autre pays sont renvoyés, sauf dans les conditions prévues à l'article 2, ils devront être considérés comme non originaires à moins qu'il ne puisse être démontré à la satisfaction des douanes :

- Que les marchandises retournées sont les mêmes que celles qui ont été exportées, et
- Qu'elles n'ont subi aucune opération allant au-delà de celles nécessaires pour les conserver en bon état durant leur séjour dans cet autre pays.

Note 3 : Articles premier et 2

Afin de déterminer si des marchandises sont des produits originaires, il n'est pas nécessaire d'établir si l'électricité et le combustible, les installations ainsi que les machines et les outils utilisés pour obtenir ces produits sont originaires de pays tiers ou non.

Note 4 : Alinéa f de l'article 4

L'expression « ses navires » s'applique seulement :

- a) Aux navires immatriculés ou enregistrés dans un Etat partie à l'Accord;
- b) Aux navires qui battent pavillon d'un Etat partie à l'Accord;
- c) Aux navires qui sont, pour 50 p. 100 au moins, propriété de ressortissants d'un Etat partie à l'Accord ou d'une entreprise dont le siège est situé dans un de ces Etats, dont le ou les directeurs, le président du conseil d'administration et la majorité des membres de ce conseil sont des ressortissants d'un Etat partie à l'Accord et dont, en outre, dans le cas des sociétés de personnes ou des sociétés à responsabilité limitée, la moitié au moins du capital appartient à l'un de ces Etats ou à des organismes publics ou des ressortissants d'un de ces Etats;
- d) Aux navires dont le capitaine et les officiers ont tous la nationalité d'un Etat partie à l'Accord;
- e) Aux navires dont 75 p. 100 au moins des membres de l'équipage sont des ressortissants d'un Etat partie à l'Accord.

Note 5 : Articles 4 et 5

1. L'unité qualificative en vue de l'application des règles d'origine est le produit particulier qui est considéré comme l'unité de base pour déterminer la classification d'après le Système harmonisé. S'agissant d'assortiments de produits classés en vertu de la règle générale 3, l'unité qualificative sera déterminée pour chaque article contenu dans l'assortiment; ceci s'applique également aux assortiments relevant des rubriques 6308, 8206 et 9605.

Il s'ensuit donc que :

- Si un produit composé d'un groupe ou d'un assemblage d'articles est classé sous une seule rubrique du Système harmonisé, c'est l'ensemble qui constitue l'unité qualificative;
- Si un envoi se compose de plusieurs produits identiques classés sous la même rubrique du Système harmonisé, chacun de ces produits devra être pris individuellement pour l'application des règles d'origine.

2. Si, conformément à la règle générale 5 du Système harmonisé, l'emballage est compris dans le produit aux fins de classification, il le sera également aux fins de détermination de l'origine.

Note 5a : Alinéa h de l'article 4

S'agissant des pneumatiques usagés, l'expression « articles usagés recueillis dans ce pays, utilisables exclusivement pour la récupération de matières premières » s'applique non seulement aux pneumatiques usagés ne pouvant servir que pour la récupération de matières premières, mais également aux pneumatiques usagés ne pouvant servir que pour le rechapage ou comme déchets.

Note 6 : Paragraphe 2 de l'article 5

Les notes d'introduction de l'Annexe II s'appliquent également le cas échéant à tous les produits fabriqués en utilisant des matières non originaires, même s'ils ne font pas l'objet d'une condition précise contenue dans la liste de l'Annexe II mais sont assujettis par contre à la règle du changement de rubrique énoncée au paragraphe 2 de l'article 5.

Note 7 : Article 6

L'expression « prix départ usine » s'entend du prix payé au fabricant dans l'entreprise duquel est effectuée la dernière ouvrison ou transformation, à condition que ce prix englobe la valeur de tous les produits entrant dans la fabrication.

L'expression « valeur en douane » s'entend de la valeur en douane définie conformément à l'Accord relatif à la mise en œuvre de l'article VI de l'Accord général sur les tarifs douaniers et le commerce, fait à Genève le 12 avril 1979.

Note 8 : Paragraphe 1 de l'article 8

La possibilité d'utiliser, en vertu du présent Protocole, la facture comme preuve du statut originaire des marchandises s'étendra au bordereau de livraison ou à tout autre document commercial décrivant les marchandises en question en suffisamment de détail pour en permettre l'identification.

S'agissant de produits envoyés par la poste et qui, au sens du paragraphe 2 de l'article 8, ne sont pas considérés comme des importations commerciales, la déclaration concernant la qualité de produits originaires pourra également être portée sur la déclaration en douane C2/CP3 ou bien sur une feuille de papier jointe à cette déclaration.

Note 9 : Paragraphe 1 de l'article 17 et article 22

Si un certificat EUR.1 a été délivré dans les conditions énoncées au paragraphe 3 de l'article 9 et couvre des marchandises réexportées en l'état, les douanes du pays de destination devront être en mesure d'obtenir, par le biais de la coopération administrative, des copies conformes de la preuve d'origine remise ou établie précédemment concernant ces marchandises.

Note 10 : Article 23

L'expression « ristourne de droits de douane ou exonération de droits de douane de quelque nature que ce soit » s'entend de tout arrangement de remboursement ou de remise, partiels ou intégraux, de droits de douane qui s'appliqueraient à des produits utilisés dans la fabrication, à condition que ladite disposition concède, expressément ou dans les faits, ce remboursement, le non-prélèvement ou la non-imposition du droit si les marchandises obte-

nues à partir des produits en question sont exportées, mais non si elles sont conservées pour utilisation dans le pays.

L'expression « produits utilisés dans la fabrication » s'entend de tous les produits au titre desquels est demandée « une ristourne de droits de douane ou une exonération de droits de douane de quelque nature que ce soit » suite à l'exportation de produits originaires pour lesquels ont été émis ou établis un certificat EUR.1, un certificat LT ou des factures se référant à un certificat LT, ou encore une facture portant la déclaration de l'exportateur.

ANNEXE II

LISTE DES OUVRAISONS OU TRANSFORMATIONS NÉCESSAIRES DES MATIÈRES NON ORIGINAIRES POUR QUE LE PRODUIT FABRIQUÉ PUISSE OBTENIR LE STATUT DE PRODUIT ORIGINAL

ANNEXE III AU PROTOCOLE B*Certificat de mouvement**Demande de certificat de mouvement**Déclaration de l'exportateur***ANNEXE IV AU PROTOCOLE B***Déclaration visée au paragraphe 1 b et c de l'article 8***ANNEXE V AU PROTOCOLE B***Cachet spécial visé à l'alinéa 4 b de l'article 13***ANNEXE VI AU PROTOCOLE B**

PROTOCOLE C VISÉ AU PARAGRAPHE 1 DE L'ARTICLE 5

Article premier

L'Islande peut continuer d'appliquer, compte dûment tenu des conditions énoncées à l'article 14 de l'Accord, des droits de douane à caractère fiscal sur les produits énumérés au tableau I.

Si la production d'un produit semblable à l'un de ceux énumérés au tableau I est entreprise en Islande, le droit imposé sur le produit importé doit être supprimé.

Article 2

Le Liechtenstein et la Suisse pourront appliquer des droits fiscaux sur les produits des rubriques tarifaires au tableau II, tout en respectant les conditions énoncées à l'article 14 de l'Accord.

Si la production d'un produit semblable à l'un de ceux énumérés au tableau II est entreprise au Liechtenstein ou en Suisse, le droit imposé sur le produit importé doit être supprimé.

TABLEAU I DU PROTOCOLE C

Islande

TABLEAU II DU PROTOCOLE C

ANNEXE III VISÉE AU PARAGRAPHE 2 DE L'ARTICLE 6

TABLEAU A DE L'ANNEXE III

*Islande**Régime des prélèvements à l'exportation sur les produits
de la mer que l'Islande peut continuer d'appliquer*

TABLEAU B DE L'ANNEXE III

Liechtenstein, Suisse

TABLEAU C DE L'ANNEXE III

Israël

ANNEXE IV VISÉE AU PARAGRAPHE 2 DE L'ARTICLE 7

TABLEAU A DE L'ANNEXE IV

TABLEAU B DE L'ANNEXE IV

TABLEAU C DE L'ANNEXE IV

Israël

ANNEXE V VISÉE A L'ARTICLE 15
PROTECTION DE LA PROPRIÉTÉ INTELLECTUELLE

ANNEXE VI VISÉE AU PARAGRAPHE 2 DE L'ARTICLE 18
CRITÈRES D'APPRÉCIATION POUR L'APPLICATION DE L'ARTICLE 18

o

*APPENDICE*LISTE EXEMPLATIVE DES AIDES À L'EXPORTATION
VISÉES À L'ANNEXE VI « D », VI

Déclaration d'Israël concernant l'article 18 de l'Accord

Le Gouvernement d'Israël déclare considérer toute aide publique destinée à favoriser le développement économique d'Israël comme compatible avec les dispositions de l'article 18, à condition que cette aide ne modifie pas les conditions du commerce dans une mesure qui serait contraire à l'intérêt commun.

Déclaration des Etats de l'AELE concernant l'article 18 de l'Accord

Les Etats de l'AELE déclarent que, dans le contexte de l'application de l'article 18 que chaque Partie peut appliquer de son côté, ils apprécieront toute mesure d'aide prise par Israël sur la base de l'article 18 de l'Accord et de son Annexe VI.

ANNEXE VII VISÉE AU PARAGRAPHE 3 DE L'ARTICLE 18

TRANSPARENCE DES AIDES DE L'ÉTAT

**PROTOCOLE D RELATIF AU TRAITEMENT QUE LE LIECHTENSTEIN ET
LA SUISSE PEUVENT APPLIQUER À L'IMPORTATION DE CERTAINS
PRODUITS QUI RELÈVENT DU RÉGIME DE CONSTITUTION DE
RÉSERVES OBLIGATOIRES**

Le Liechtenstein et la Suisse peuvent, en période de grave pénurie de l'offre, soumettre à un régime de constitution de réserves obligatoires les produits indispensables à la survie de leur population et, s'agissant de la Suisse, de l'armée, dont la production au Liechtenstein et en Suisse ne suffit pas ou est inexistante, et dont les caractéristiques et la nature permettent la constitution de réserves.

Le Liechtenstein et la Suisse appliqueront ce régime sans qu'il n'entraîne aucune discrimination, directe ou indirecte, entre les produits importés des autres Parties et les produits nationaux similaires ou de remplacement.

AIDE-MÉMOIRE D'INTERPRÉTATION DE L'ACCORD ENTRE LES ÉTATS DE L'AELE ET ISRAËL

Prélèvement à l'importation

1. Israël rappelle l'engagement qu'il a pris devant les Parties contractantes du GATT de ramener son prélèvement à l'importation de 2 p. 100 à 1 p. 100 au plus tard le 31 décembre 1994.

2. Les Etats de l'AELE et Israël sont convenus que l'application de ce prélèvement relèverait des dispositions de l'article 22 à compter de l'entrée en vigueur de l'Accord.

Redevances portuaires

3. Eu égard à leur divergence de vues concernant la compatibilité du régime israélien actuel de redevances portuaires avec les prescriptions de l'Accord, les Parties sont convenues que, dès l'entrée en vigueur de l'Accord, la question sera soumise à la Commission mixte dans le dessein de trouver à ce problème une solution acceptable par tous.

Application du TAMA aux marchandises importées en Israël

4. Israël s'engage à veiller à ce que la taxe sur les achats de marchandises importées soit calculée sur la base : *a)* soit du prix de gros déclaré, *b)* soit de leur valeur c.a.f. plus une surtaxe TAMA. Les importateurs immatriculés seront habilités à choisir entre les deux formules. Les autres continueront d'acquitter la taxe sur les achats sur la base TAMA.

5. Les seules conditions pour l'obtention du statut d'importateur immatriculé sont les suivantes :

a) L'importateur a importé en Israël, de toutes sources, dans l'année civile précédant celle où l'importateur aura demandé le statut d'importateur immatriculé, des marchandises d'une valeur totale supérieure à leur valeur plancher pour l'année durant laquelle ce statut est sollicité. La valeur plancher pour chaque année est la suivante :

1992 : 300 000 dollars

1993 : 200 000 dollars

1994 : 100 000 dollars

1995 et ensuite : 50 000 dollars;

b) L'importateur n'a commis, dans les cinq années écoulées, aucun délit fiscal entraînant éventuellement une peine de prison et une amende à raison duquel, s'il est récidiviste, il puisse se voir interdire de vendre des marchandises du type de celles qui ont fait l'objet du délit.

6. Un importateur déjà bénéficiaire du statut d'importateur immatriculé ne pourra se le voir retirer que : *a)* s'il a été reconnu coupable d'un délit fiscal visé sous 4 *b)*; ou *b)* si, durant l'année civile précédente et au cours d'au moins une autre année dans les cinq précédentes, il n'a pas importé de marchandises dont la valeur totale aura dépassé le plancher applicable à l'année en cours.

7. Les formules de demande seront simples et claires et contiendront une disposition indiquant que le demandeur a choisi soit la valeur effective au stade du gros, soit le TAMA, comme base de détermination de la taxe sur les achats. Ce choix,

une fois effectué, déterminera le régime fiscal applicable à l'importateur pour les 12 mois à venir et ne pourra être modifié par la suite que sur sa demande. A compter du 1^{er} janvier 1995, Israël appliquera un système de déclaration obligatoire du prix de gros à tous les importateurs immatriculés.

8. Tout importateur pourra déposer une demande d'immatriculation auprès du responsable de district. La décision du responsable de district sera communiquée à l'importateur dans les 21 jours. En cas d'agrément de la demande, l'importateur bénéficiera immédiatement de l'immatriculation. Si la demande est rejetée, le responsable de district en exposera les raisons au regard des conditions énoncées au paragraphe 4.

9. Tout importateur immatriculé qui choisira d'acquitter la taxe sur les achats sur la base du prix de vente effectif sera tenu de déposer une déclaration du prix de gros (pour les marchandises assujetties à la taxe sur les achats) en même temps que sa déclaration d'importation. La déclaration du prix de gros devra se conformer aux prescriptions des articles premier et 17 de la loi relative à la taxe sur les achats. Les comptabilités, les états périodiques, les audits et les procédures de recours seront les mêmes pour les importateurs que celles applicables aux producteurs du pays.

10. Israël prendra des dispositions pour faire en sorte que le coefficient TAMA applicable à chaque produit ne dépasse pas un niveau correspondant à la pratique effective des grossistes qui négocient ce produit. Les coefficients TAMA seront calculés sur la base de la marge effective de gros établie sur un échantillon aléatoire d'importateurs, immatriculés ou non.

11. Sur la demande des Etats de l'AELE, Israël remettra une liste de tous les coefficients TAMA applicables et (si les Etats de l'AELE le demandent dans le cas de tels ou tels produits) une explication de la formule selon laquelle les coefficients TAMA ont été calculés dans le cas des produits considérés. Sur demande également, Israël fera connaître aux Etats de l'AELE toute modification éventuelle des coefficients TAMA.

Licences d'importation et d'exportation

12. S'il est appliqué un régime de licences automatiques, il devra être administré de façon à ne pas imposer de limitation aux échanges commerciaux. Les licences en question devront en tout état de cause être délivrées dans les 14 jours. Les Parties sont convenues en outre de se communiquer dès l'entrée en vigueur de l'Accord la liste des produits qui feront l'objet d'un régime de licences d'importation automatiques.

Règles d'origine

13. Il est convenu, par référence à la Note explicative 7 de l'Annexe I du Protocole B que, tant qu'Israël ne sera pas devenu partie à l'Accord sur la mise en œuvre de l'article VII du GATT¹, Israël définira « la valeur en douane » conformément à la Convention sur l'évaluation des marchandises aux fins douanières.

14. Israël a l'intention d'adhérer à l'Accord du GATT sur la mise en œuvre de l'article VII de l'Accord général au plus tard cinq ans après l'entrée en vigueur du présent Accord.

¹ Nations Unies, *Recueil des Traités*, vol. 1235, p. 127.

Limites de valeur

15. Les Etats de l'AELE et Israël sont convenus qu'au plus tard le 1^{er} janvier 1997, les limites de valeur indiquées aux paragraphes 1 et 2 de l'article 8 du Protocole B concernant la déclaration de l'exportateur seront les mêmes, en ce qui concerne les petits colis et les bagages personnels des voyageurs, que celles appliquées à cette date dans les accords de libre-échange conclus entre les Etats de l'AELE et d'autres pays tiers.

Monopoles d'Etat

16. L'article 9 de l'Accord ne s'appliquera au Liechtenstein et à la Suisse en ce qui concerne les monopoles d'Etat sur le sel et la poudre à canon, et à l'Islande en ce qui concerne le monopole sur les engrais, que dans la mesure où ces Etats devront satisfaire à des obligations correspondantes en vertu de l'Accord entre les Etats de l'AELE et les Communautés européennes et leurs Etats membres concernant la Zone économique européenne.

17. L'article 9 sera applicable au plus tard à compter du 1^{er} janvier 1995 dans le cas du monopole autrichien sur le sel.

Restrictions commerciales motivées par des raisons religieuses ou rituelles

18. Les Parties sont convenues que les prohibitions ou restrictions à l'importation, à l'exportation ou au transit qui se justifieraient par des motifs religieux ou rituels sont compatibles avec l'Accord, à condition qu'elles soient appliquées conformément au principe du traitement national dans les conditions et selon les modalités prescrites à l'article 8 de l'Accord.

Droits de propriété intellectuelle

19. Conformément à l'article 15 de l'Accord, les Parties s'engagent à prendre des dispositions :

a) Pour ratifier, au plus tard le 1^{er} janvier 1995, la Convention internationale du 26 octobre 1961 concernant la protection des exécutants, des producteurs de phonogrammes et des organisations de radio et de télévision (Convention de Rome)¹ et s'y conformer, ainsi que pour adopter toute modification à leur législation qui serait nécessaire pour donner effet à la disposition qui précède;

b) Pour que les licences concédées pour raison de non-exploitation des brevets soient utilisées dans un délai de cinq ans après l'entrée en vigueur de l'Accord dans la mesure nécessaire pour approvisionner essentiellement le marché intérieur dans des conditions commerciales raisonnables.

Aides de l'Etat

20. Les règles relatives aux aides de l'Etat et leur application seront revues avant la fin de 1995, dans le dessein notamment de les adapter à toute modification qui aurait pu être apportée aux dispositions concernant les aides de l'Etat dans les relations entre les Parties et les Communautés européennes.

Procédure d'arbitrage

21. Les Etats de l'AELE et Israël estiment qu'une procédure d'arbitrage pourrait être envisagée pour résoudre les différends qui ne pourraient être résolus

¹ Nations Unies, *Recueil des Traités*, vol. 496, p. 43.

par le biais de consultations entre les Parties concernées ou au sein de la Commission mixte. Celle-ci étudiera plus avant cette possibilité.

Coopération

22. La Commission mixte pourra étudier les possibilités et les modalités de développer encore les relations commerciales par le biais d'une coopération en matière commerciale.
