

قرار بقانون رقم (9) لسنة 2026م بشأن المصادقة على اتفاقية التجارة الحرة بين دولة فلسطين ورابطة دول الافتا "أيسلندا، ليخنشتاين، النرويج، سويسرا" وبروتوكولاتها

رئيس دولة فلسطين
رئيس اللجنة التنفيذية لمنظمة التحرير الفلسطينية

استناداً للنظام الأساس لمنظمة التحرير الفلسطينية،
وللقانون الأساسي المعدل لسنة 2003م وتعديلاته،
وبعد الاطلاع على اتفاقية التجارة الحرة بين دولة فلسطين ورابطة دول الافتا "أيسلندا، ليخنشتاين،
النرويج، سويسرا" وبروتوكولاتها المعتمدة،
وعلى قرار المحكمة الدستورية العليا في التفسير الدستوري رقم (2017/5)، الصادر بتاريخ
2018/03/12م،
وعلى تنسيب مجلس الوزراء بتاريخ 2025/11/25م،
وبناءً على الصلاحيات المخولة لنا،
وتحقيقاً للمصلحة العامة،

أصدرنا القرار بقانون الآتي:

مادة (1)
المصادقة على اتفاقية التجارة الحرة بين دولة فلسطين ورابطة دول الافتا "أيسلندا، ليخنشتاين،
النرويج، سويسرا" وبروتوكولاتها المعتمدة المرفقة بهذا القرار بقانون.

مادة (2)

يلغى كل ما يتعارض مع أحكام هذا القرار بقانون.

مادة (3)

على الجهات المختصة كافة، كل فيما يخصه، تنفيذ أحكام هذا القرار بقانون، ويعمل به من تاريخ نشره
في الجريدة الرسمية مع الاتفاقية وبروتوكولاتها المعتمدة.

صدر في مدينة رام الله بتاريخ: 2026/04/21 ميلادية

الموافق: 04/ذو القعدة/1447 هجرية

محمود عباس

رئيس دولة فلسطين
رئيس اللجنة التنفيذية لمنظمة التحرير الفلسطينية

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

PROTOCOL DCONCERNING 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 products which are indispensable for the survival of the population, and in the case of Switzerland for the army, to a scheme of compulsory reserves. Liechtenstein and Switzerland shall apply this scheme in a manner that does not involve discrimination, direct or indirect, between the products imported and like or substitute national products.

ANNEX VI

REFERRED TO IN PARAGRAPH 2 OF ARTICLE 29

CONSTITUTION AND FUNCTIONING OF THE ARBITRAL TRIBUNAL

ANNEX VIREFERRED TO IN PARAGRAPH 2 OF ARTICLE 29CONSTITUTION AND FUNCTIONING OF THE ARBITRAL TRIBUNAL

1. In its written notification made pursuant to Article 29 of this Agreement, the Party referring the dispute to arbitration shall designate one member, who may be its national.
2. Within thirty days from the receipt of the notification referred to in paragraph 1, the Party to which it was addressed shall, in turn, designate one member, who may be its national.
3. Within sixty days from the receipt of the notification referred to in paragraph 1, the two members already designated shall agree on the designation of a third member who shall be confirmed by the parties to the dispute within 15 days. The third member shall not be a national of either party to the dispute, nor permanently reside on the territory of either Party. The member thus appointed shall be the President of the arbitral tribunal.
4. If all three members have not been designated or appointed within sixty days from the receipt of the notification referred to in paragraph 1, the necessary designations shall be made, at request of either party to the dispute, by the President of the International Court of Justice. If the President is unable to act under this paragraph or is a national of a party to the dispute, the designations shall devolve on the Vice-President of the Court. If the latter, in turn, is unable to act or is a national of a party to the dispute, the designations shall be effected by the next senior member of the Court who is neither unable to act nor a national of a Party.
5. The tribunal shall lay down its own rules of procedure and take its decisions by majority vote.
6. The arbitral award shall be rendered within six months of the date at which the President of the tribunal was appointed. At the request of the tribunal the Joint Committee may grant an extension of this time period up to six additional months. In the event of a dispute over the meaning and scope of the award, any party to the dispute can, within 60 days from the communication of the arbitral award, ask for clarification by the tribunal. The tribunal shall deliver its clarification within 60 days from the day the issue was brought before it.
7. The expenses of the tribunal, including the remuneration of its members, shall be borne by the parties to the dispute in equal shares.

PROTOCOL E

REFERRED TO IN ARTICLE 33

TERRITORIAL APPLICATION

PROTOCOL EREFERRED TO IN ARTICLE 33TERRITORIAL APPLICATION

When ratifying this Agreement, the Kingdom of Norway shall have the right to exempt the territory of Svalbard from the application of this Agreement with the exception of trade in goods.

**RECORD OF UNDERSTANDING RELATING TO THE
INTERIM AGREEMENT BETWEEN THE EFTA STATES
AND THE PLO FOR THE BENEFIT OF THE PALESTINIAN
AUTHORITY**

**RECORD OF UNDERSTANDING RELATING TO THE INTERIM
AGREEMENT BETWEEN THE EFTA STATES AND THE PLO FOR THE
BENEFIT OF THE PALESTINIAN AUTHORITY**

Parallelism

1. The EFTA States and the Palestinian Authority agree that the Palestinian Authority in fulfilment of its commitments to the European Community under the Interim Association Agreement and a future Association Agreement, will not discriminate against the EFTA States.

Processed agricultural products

2. It is the understanding of the EFTA States and the Palestinian Authority that the fixed duties referred to in Article 4 of Protocol A to the Agreement shall not be higher than those applied on imports by Israel of products originating in an EFTA State listed in Table V to Protocol A.

Fish and other marine products

3. The EFTA States and the Palestinian Authority consider the full liberalisation of trade in fish and other marine products as an integral objective of the Agreement. The Palestinian Authority shall fully liberalise imports of such products originating in an EFTA State as soon as conditions permit.

4. The Parties note the Paris Protocol between the Palestinian Authority and Israel, which restrains the competencies of the Palestinian Authority in the field of trade in fish and other marine products. It is the understanding of the Parties that changes under the Free Trade Agreement between the EFTA States and Israel in the field of fish and other marine products will apply in trade relations between the EFTA States and the West Bank and the Gaza Strip until the Palestinian Authority has gained full competencies in this area.

5. With reference to Article 3 of Annex II, it is understood that the reference to "as soon as conditions permit" means when the Palestinian Authority has gained full competencies in the field of fish and other marine products.

Protocol B

6. The EFTA States and the Palestinian Authority acknowledge the importance of regional co-operation in the Mediterranean area. The aim of such co-operation is to provide opportunities for further development of free trade relations between the Parties, as well as within the region, as a contribution to the establishment of a Euro-Mediterranean free trade zone.

7. Consequently, the EFTA States and the Palestinian Authority declare their intention to enter into a dialogue with the countries involved as soon as possible with the aim of introducing the necessary provisions into the Agreement establishing diagonal cumulation with products originating in Egypt, Israel and Jordan, respectively, on a reciprocal basis.

8. The EFTA States and Palestinian Authority agree to search for further extension and improvement of the rules of origin, in particular the inclusion of the Parties to a future Euro-Mediterranean cumulation network, in order to expand and promote production and trade in Europe and the Mediterranean Region.

9. With reference to paragraph 6 of Article 15 of Protocol B, the EFTA States and the Palestinian Authority agree that on the request of a Party to the Agreement, consultations should be held regarding any negative effect resulting from this derogation with the aim of reaching a satisfactory solution. The EFTA States and the Palestinian Authority also agree that any review taken by the Joint Committee shall reflect the practice applied between the Palestinian Authority and the European Community.

Protection of intellectual property

10. Technical assistance will be provided by the EFTA States in order to support the efforts of the Palestinian Authority to facilitate the implementation of its commitments regarding intellectual property protection.

Structural adjustment

11. It is understood that the level of duties or structural adjustment charges applied on products originating in an EFTA States will not be higher than those applied on like products originating in the European Community.

12. With reference to paragraph 3 of Article 20, if there is a disagreement with regard to the actual value of imports of industrial products, international trade statistics such as those of UN/ECE, WTO and OECD will be used, when available.

Technical assistance

13. It is understood that the EFTA States will provide technical assistance to the Palestinian Authority in trade policy matters related to the implementation of the Agreement. Such assistance will take the form of EFTA trade policy seminar and seminar on customs issues, and other technical assistance projects as agreed between the Parties.

Review clause

14. The Agreement will be reviewed following a further transfer of competencies to the Palestinian Authority and the finalisation of the permanent status negotiations in order to reach a final Agreement.

15. The EFTA States and the Palestinian Authority undertake to review the Agreement after the Palestinian Authority formally engages in an accession process to the WTO.

DONE at Leukerbad, this 30th day of November 1998, in a single original in the English language, which shall be deposited with the Government of Norway. The Depositary shall transmit certified copies to all Signatories, and Parties acceding to this Agreement.

PROTOCOL CREFERRED TO IN ARTICLE 9LIECHTENSTEIN AND SWITZERLAND

Article 9 of this Agreement shall apply to Liechtenstein and Switzerland with regard to State monopolies concerning salt only to the extent that these Parties will have to fulfil corresponding obligations under their trade relations with the European Community and EFTA States.

PROTOCOL C

REFERRED TO IN ARTICLE 9

LIECHTENSTEIN AND SWISS MONOPOLIES
NOT ADJUSTED IN ACCORDANCE WITH ARTICLE 9

**AGREEMENT BETWEEN
THE EFTA STATES AND THE PLO FOR THE BENEFIT OF THE
PALESTINIAN AUTHORITY**

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INTERIM AGREEMENT
BETWEEN
THE EFTA STATES
AND
THE PLO FOR THE BENEFIT OF
THE PALESTINIAN AUTHORITY

10. Determined to implement this Agreement with the objective to preserve and protect the environment and to ensure an optimal use of natural resources in accordance with the principle of sustainable development,
11. Firmly convinced that this Agreement will contribute to the creation of an enlarged and harmonious free trade area between European and Mediterranean partners, thus constituting an important contribution to Euro-Mediterranean integration,
12. Considering the difference in economic and social development existing between the Parties and the need to intensify existing efforts to promote economic and social development in the West Bank and the Gaza Strip,
13. Declaring their readiness to examine the possibility of developing and deepening their economic relations in order to extend them to fields not covered by this Agreement, in accordance with their respective powers,
14. Convinced that this Agreement provides an appropriate framework for exchange of information and views on economic developments and trade as well as related matters,
15. Convinced that this Agreement will create favourable conditions to strengthen both bilateral and multilateral relations between the Parties in the economic field, in particular concerning trade and investment,
16. Recognising that this Agreement and its implementation should be reviewed in light of further developments in international economic relations and the Middle East peace process.
17. HAVE DECIDED, in pursuit of the above, to conclude the following interim Agreement (hereinafter called this Agreement):

ARTICLE 1

Objectives

1. The EFTA States and the Palestinian Authority shall establish a free trade area, in accordance with the provisions of this Agreement.
2. The objectives of this Agreement, which is based on trade relations between market economies and on the respect of democratic principles and human rights, are:
 - (a) to promote, through the expansion of reciprocal trade, the harmonious development of the economic relations between the EFTA States and the Palestinian Authority and thus to foster in the EFTA States and in the West Bank and the Gaza Strip the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability;

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PREAMBLE

The Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway, the Swiss Confederation (hereinafter referred to as the EFTA States)

and

the PLO for the benefit of the Palestinian Authority (hereinafter referred to as the Palestinian Authority),

1. Considering the importance of the links existing between the EFTA States and the Palestinian Authority, in particular the Declaration signed in Geneva in December 1996, and recognising the common wish to strengthen these links, thus establishing close and lasting relations,
2. Recalling their intention to participate actively in the process of economic integration in the Euro-Mediterranean region, and expressing their preparedness to co-operate in seeking ways and means to strengthen this process,
3. Reaffirming their commitment to pluralistic democracy based on the rule of law, human rights, including rights of persons belonging to minorities, and fundamental freedoms, and recalling the principles of the United Nations Charter,
4. Considering the importance of the Middle East peace process leading to a permanent settlement based on Security Council Resolutions 242 and 338,
5. Considering the rights and obligations under the international agreements which they have signed and the importance of the Oslo agreements,
6. Desiring to create favourable conditions for the development and diversification of trade between them and for the promotion of commercial and economic co-operation in areas of common interest on the basis of equality, mutual benefit, non-discrimination and international law,
7. Recalling the membership of the EFTA States in the World Trade Organization (WTO) and their commitment to comply with the rights and obligations arising from the Agreement establishing the WTO, including the principles of most-favoured-nation and of national treatment, and also recalling the objective of the Palestinian Authority of becoming a Member of the WTO,
8. Resolved to contribute to the strengthening of the multilateral trading system and to develop their relations towards free trade in compliance with WTO rules,
9. Considering that no provision of this Agreement may be interpreted as exempting the Parties to this Agreement from their obligations under other international agreements,

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- (b) to provide fair conditions of competition for trade between the Parties to this Agreement and to facilitate trade between the constituent territories and not to raise barriers to the trade of other trading partners with them;
- (c) to contribute in this way, by the removal of barriers to trade, to Euro-Mediterranean economic integration and to the harmonious development and expansion of world trade.

ARTICLE 2

Scope

This Agreement shall apply:

- (a) to products falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System (HS), 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;

originating in an EFTA State or in the West Bank and the Gaza Strip.

ARTICLE 3

Rules of origin and co-operation in customs administration

1. Protocol B lays down the rules of origin and methods of administrative co-operation.
2. The Parties to this Agreement shall take appropriate measures, including reviews by the Joint Committee and arrangements for administrative co-operation, to ensure that the provisions of Articles 4 (Customs duties on imports and charges having equivalent effect), 5 (Customs duties of a fiscal nature), 6 (Customs duties on exports and charges having equivalent effect), 7 (Quantitative restrictions on imports or exports and measures having equivalent effect), 12 (Internal taxation and regulations) and 21 (Re-export and serious shortage) of this Agreement and Protocol B are effectively and harmoniously applied, and to reduce, as far as possible, the formalities imposed on trade, and to achieve mutually satisfactory solutions to any difficulties arising from the operation of those provisions.
3. On the basis of the reviews referred to in paragraph 2, the Parties to this Agreement shall decide on the appropriate measures to be taken.

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ARTICLE 4

Customs duties on imports and charges having equivalent effect

1. No new customs duty on imports or charge having equivalent effect shall be introduced in trade between the EFTA States and the West Bank and the Gaza Strip.
2. The EFTA States and the Palestinian Authority shall abolish on the date of entry into force of this Agreement all customs duties on imports and any charges having equivalent effect on products originating in an EFTA State or the West Bank and the Gaza Strip.

ARTICLE 5

Customs duties of a fiscal nature

The provisions of Article 4 (Customs duties on imports and charges having equivalent effect) shall also apply to customs duties of a fiscal nature.

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 the West Bank and the Gaza Strip.
2. The EFTA States and the Palestinian Authority shall abolish on the date of entry into force of this Agreement all customs duties on exports and any charges having equivalent effect on products originating in an EFTA State or the West Bank and the Gaza Strip.

ARTICLE 7

Quantitative restrictions on imports or exports and measures having equivalent effect

1. No new quantitative restriction on imports or exports and measures having equivalent effect shall be introduced in trade between the EFTA States and the West Bank and the Gaza Strip.
2. The EFTA States and the Palestinian Authority shall abolish on the date of entry into force of this Agreement quantitative restrictions on imports or exports and measures having equivalent effect.

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ARTICLE 8

General exceptions

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 the environment; the protection of national treasures possessing artistic, historic or archaeological value; the protection of intellectual property; rules relating to gold or silver; or the conservation of exhaustible natural resources, if such measures are made effective in conjunction with restrictions on domestic production or consumption. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Parties to this Agreement.

ARTICLE 9

State monopolies

1. The EFTA States shall ensure that any state monopoly of a commercial character be adjusted, with the exceptions laid down in Protocol C, so that no discrimination regarding the conditions under which goods are procured and marketed will exist between nationals of the EFTA States and the Palestinian people of the West Bank and the Gaza Strip. These goods shall be procured and marketed in accordance with commercial considerations.
2. The Palestinian Authority will progressively adjust any state monopoly of a commercial character so that at the latest by the end of 31 December 2001, no discrimination regarding the conditions under which goods are procured and marketed will exist between the Palestinian people of the West Bank and the Gaza Strip and the nationals of the EFTA States. The Joint Committee will be informed of the measures adopted to implement these objectives.
3. The provisions of this Article shall apply to any body through which the competent authorities of the Parties to this Agreement, in law or in fact, either directly or indirectly supervise, determine or appreciably influence imports or exports between the Parties to this Agreement. These provisions shall likewise apply to monopolies delegated to other bodies.

ARTICLE 10

Technical regulations

The Parties to this Agreement shall, within the framework of the Joint Committee, discuss closer co-operation on matters related to removing technical barriers to trade. This co-operation shall take place in fields related to technical regulations, standardisation as well as conformity assessment.

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ARTICLE 11

Trade in agricultural products

1. The Parties to this Agreement 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 the Palestinian Authority concluded a bilateral arrangement providing for measures to facilitate trade in agricultural products.
3. The Parties to this Agreement shall apply their regulations in sanitary and phytosanitary matters in a non-discriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.

ARTICLE 12

Internal taxation and regulations

1. The Parties to this Agreement shall apply any internal taxes and other charges and regulations in accordance with Article III of the General Agreement on Tariffs and Trade 1994 and other relevant WTO Agreements.
2. Exporters may not benefit from repayment of internal taxation in excess of the amount of direct or indirect taxation imposed on products exported to the territory of one of the Parties to this Agreement.

ARTICLE 13

Payments and Transfers

1. Payments relating to trade between an EFTA State and the West Bank and the Gaza Strip and the transfer of such payments to the territory of the Party to this Agreement where the creditor resides, shall be free from any restrictions.
2. The Parties to this Agreement shall refrain from any currency 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. No restrictive measures shall apply to transfers related to investments and in particular to the repatriation of amounts invested or reinvested and of any kind of revenues stemming therefrom.

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ARTICLE 14

Public procurement

1. The Parties to this Agreement consider the effective liberalization of their respective public procurement markets, on the basis of non-discrimination and reciprocity, as an integral objective of this Agreement.
2. To this effect, the Parties shall co-operate within the framework of the Joint Committee.

ARTICLE 15

Protection of intellectual property

1. The Parties shall grant and ensure adequate and effective protection of intellectual property rights in accordance with the highest international standards. They shall adopt and take adequate and effective measures for the enforcement of such rights against infringement thereof, in particular against counterfeiting and piracy.
2. The Parties shall co-operate in matters of intellectual property in accordance with Article 26 (Technical assistance) of this Agreement.
3. The implementation of this Article shall be regularly reviewed by the Parties. If problems which affect trade arise in connection with intellectual property rights, urgent consultations shall be undertaken within the framework of the Joint Committee, at the request of any Party, with a view to reaching mutually satisfactory solutions.

ARTICLE 16

Rules of competition concerning 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 the West Bank and the Gaza Strip:
 - (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 to this Agreement as a whole or in a substantial part thereof.

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2. The provisions of paragraph 1 shall also apply to the activities of public undertakings, and undertakings for which the Parties to this Agreement 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 the particular public tasks assigned to them.

3. If a Party to this Agreement considers that a given practice is incompatible with the provisions of paragraphs 1 and 2, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 23 (Procedure for the application of safeguard measures).

ARTICLE 17

State aid

1. Any aid granted by a Party to this Agreement or through public 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 the West Bank and the Gaza Strip, 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 III. The Parties recognise that the Palestinian Authority may, until 31 December 2001, grant state aid to undertakings as an instrument to tackle its specific development problems.

3. The Parties to this Agreement shall ensure transparency of state aid measures by exchanging information as provided in Annex IV.

4. If a Party to this Agreement considers that a given practice is incompatible with the provisions of paragraph 1, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 23 (Procedure for the application of safeguard measures).

ARTICLE 18

Dumping

If an EFTA State finds that dumping within the meaning of Article VI of the General Agreement on Tariffs and Trade 1994 is taking place in trade with the West Bank and the Gaza Strip, or if the Palestinian Authority finds that dumping within this meaning is taking place in trade with an EFTA State, the Party concerned may take appropriate measures against this practice in accordance with the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 and with the procedure laid down in Article 23 (Procedure for the application of safeguard measures).

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ARTICLE 19

Emergency action on imports of particular products

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

- (a) serious injury to domestic producers of like or directly competitive products in the territory of the importing Party to this Agreement, or
- (b) serious disturbances in any related 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 procedure laid down in Article 23 (Procedure for the application of safeguard measures).

ARTICLE 20

Structural adjustment

1. Exceptional measures of limited duration which derogate from the provisions of Article 4 (Customs duties on imports and charges having equivalent effect) may be taken by the Palestinian Authority in the form of increased customs duties or when not applicable or effective, in the form of structural adjustment charges on products listed in Annex V.
2. Without prejudice to measures related to products covered by Annex V, measures mentioned in paragraph 1 may only be applied to infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.
3. After the introduction of these measures, the total ad valorem customs duties and structural adjustment charges applicable in the West Bank and the Gaza Strip to products originating in an EFTA State may not exceed 25% and shall maintain an element of preference for products originating in an EFTA State. They may not exceed customs duties levied on imports to the West Bank and the Gaza Strip of similar goods from any other country. The total value of imports of the products which are subject to these measures may not exceed 15% of total imports of industrial products from the EFTA States as defined in Article 2(a) during the last year for which statistics are available.
4. These measures shall be applied for a period not exceeding 5 years unless a longer duration is authorized by the Joint Committee.
5. The Palestinian Authority shall inform the Joint Committee of any exceptional measures it intends to take and, at the request of the EFTA States, consultations shall be held in the Joint Committee on such measures and the sectors to which they apply

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before they are applied. When taking such measures the Palestinian Authority shall provide the Joint Committee with a schedule for the elimination of the customs duties or structural adjustment charges introduced under this Article. This schedule shall provide for a phasing out of these duties or structural adjustment charges at equal annual rates starting at the latest two years after their introduction. The Joint Committee may decide on a different schedule.

ARTICLE 21

Re-export and serious shortage

Where compliance with the provisions of Articles 6 (Customs duties on exports and charges having equivalent effect) and 7 (Quantitative restrictions on imports or exports and measures having equivalent effect) leads to:

- (a) re-export to a third country against which the exporting Party to this Agreement maintains, for the product 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 to this Agreement;

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 (Procedure for the application of safeguard measures). The measures shall be non-discriminatory and be eliminated when conditions no longer justify their maintenance.

ARTICLE 22

Balance of payments difficulties

1. The Parties to this Agreement shall endeavour to avoid the imposition of restrictive measures for balance of payments purposes.
2. A Party in serious balance of payments difficulties, or under imminent threat thereof, may, in accordance with the conditions established under the General Agreement on Tariffs and Trade 1994 and the Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994, adopt trade restrictive measures, which shall be of limited duration and non-discriminatory, and may not go beyond what is necessary to remedy the balance of payments situation. Preference shall be given to price-based measures which shall be progressively relaxed as balance of payments conditions improve and eliminated when conditions no longer justify their maintenance. The Party introducing such restrictive measures, shall inform the other Parties to this Agreement and the Joint Committee forthwith, if possible, prior

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to their introduction and shall provide a time schedule for their removal. The Joint Committee shall, upon the request of any other Party, examine the need for maintaining the measures taken.

ARTICLE 23

Procedure for the application of safeguard measures

1. Before initiating the procedure for the application of safeguard measures set out in the following paragraphs of the present Article, the Parties to this Agreement shall endeavour to solve any differences between them through direct consultations, and inform the other Parties to this Agreement thereof.
2. Without prejudice to paragraph 6 of the present 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 to this Agreement shall take place without delay in the Joint Committee with a view to finding a commonly acceptable solution.
3.
 - (a) As regards Articles 16 (Rules of competition concerning undertakings) and 17 (State aid), 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 after consultations, or after thirty days following referral for such consultations, the Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the practice in question.
 - (b) As regards Articles 18 (Dumping), 19 (Emergency action on imports of particular products) and 21 (Re-export and serious shortage), the Joint Committee shall examine the case or 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 a 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 regards Article 30 (Fulfilment of obligations), the Party concerned shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a commonly acceptable solution. If the Joint Committee fails to reach such a solution or if a period of three months has elapsed from the date of notification, the Party concerned may take appropriate measures.
4. The safeguard measures taken shall be notified immediately to the Parties to this Agreement 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

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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 that will least disturb the functioning of this Agreement. The measures taken by the Palestinian Authority against an action or an omission of an EFTA State may only affect the trade with that State. The measures taken against an action or omission of the Palestinian Authority may be taken only by that or those EFTA States the trade of which is affected by the said action or omission other than those taken under Article 19 (Emergency action on imports of particular products) and Article 21 (Re-export and serious shortage).

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, when conditions no longer justify their maintenance.

6. Where exceptional circumstances requiring immediate action make prior examination impossible, the Party concerned may, in the cases of Articles 18 (Dumping), 19 (Emergency action on imports of particular products) and 21 (Re-export and serious shortage) and in cases of state aid having a direct and immediate incidence on trade between the Parties, apply forthwith the precautionary and provisional measures strictly necessary to remedy the situation. The measures shall be notified without delay and consultations between the Parties to this Agreement shall take place as soon as possible within the Joint Committee.

ARTICLE 24

Security exceptions

Nothing in this Agreement shall prevent a Party to this Agreement 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, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes, 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) taken in time of war or other serious international tension.

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ARTICLE 25

Services and Investments

1. The Parties recognize the growing importance of services and investments. In their efforts to gradually develop and broaden their co-operation, the Parties will co-operate with the aim of further promoting investments and achieving a gradual liberalization and mutual opening of markets for trade in services.
2. The Parties will discuss this co-operation in the Joint Committee with the aim of developing and deepening their relations under this Agreement.

ARTICLE 26

Technical assistance

In order to facilitate the implementation of this Agreement the Parties shall agree upon appropriate modalities for technical assistance and co-operation of their respective authorities in trade-related matters. To this end, they shall co-ordinate efforts with relevant international organizations.

ARTICLE 27

The Joint Committee

1. The implementation of this Agreement shall be supervised and administered by a Joint Committee.
2. For the purpose of the proper implementation of this Agreement, the Parties to this Agreement shall exchange information and, at the request of any Party to this Agreement, 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 the West Bank and the Gaza Strip.
3. The Joint Committee may take decisions in the cases provided for in this Agreement. On other matters the Joint Committee may make recommendations.

ARTICLE 28

Procedures of the Joint Committee

1. For the proper implementation of this Agreement the Joint Committee shall meet on a regular basis and whenever agreed to be necessary. Each Party to this Agreement may request that a meeting be held.

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2. The Joint Committee shall act by common agreement.
3. If a representative in the Joint Committee of a Party to this Agreement has accepted a decision subject to the fulfilment of constitutional requirements, the decision shall enter into force, if no later date is contained therein, on the date the lifting of the reservation is notified.
4. For the purpose of this Agreement the Joint Committee shall adopt its rules of procedure.¹
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.²

ARTICLE 29

Arbitration Procedure

1. Disputes between Parties to this Agreement, relating to the interpretation of rights and obligations of the Parties to this Agreement, which have not been settled through consultation or in the Joint Committee within six months, may be referred to arbitration by any party to the dispute by means of a written notification addressed to the other party to the dispute. A copy of this notification shall be communicated to all Parties to this Agreement.
2. The constitution and functioning of the arbitral tribunal is governed by Annex VI.
3. The arbitral tribunal shall settle the dispute in accordance with the provisions of this Agreement and applicable rules and principles of international law.
4. The award of the arbitral tribunal shall be final and binding upon the parties to the dispute.

ARTICLE 30

Fulfilment of obligations

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

¹ Rules of procedure were adopted by Joint Committee Decision No. 1 of 2003. (11 June 2003)

² A Sub-Committee on Customs and Origin Matters was established by Joint Committee Decision No. 2 of 2003 (1 August 2003)

2. If an EFTA State considers that the Palestinian Authority has, or if the Palestinian Authority 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 (Procedure for the application of safeguard measures).

ARTICLE 31

Annexes and Protocols

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

ARTICLE 32

Trade relations governed by this Agreement

This Agreement applies to trade relations between, on the one side, the EFTA States and, on the other side, the West Bank and the Gaza Strip, but not to the trade relations between individual EFTA States, except if otherwise provided for in this Agreement. For the purpose of this Agreement the term "Parties" shall mean the EFTA States and the PLO for the benefit of the Palestinian Authority, which shall act with their respective powers.

ARTICLE 33

Territorial application

This Agreement shall apply to the territories of the EFTA States and the territory of the West Bank and the Gaza Strip, except as provided for in Protocol E.

ARTICLE 34

Customs unions, free trade areas and frontier trade

This Agreement shall not prevent the Parties to maintain or establish customs unions, free trade areas or arrangements for frontier trade to the extent that these do not negatively affect the trade regime.

ARTICLE 35

Amendments

Amendments to this Agreement other than those referred to in Article 31 (Annexes and Protocols) which are approved by the Joint Committee shall be submitted to the Parties to this Agreement for acceptance and shall enter into force when they have been accepted and/or ratified by all the Parties. The text of the amendments as well as the instruments of acceptance or ratification shall be deposited with the Depository.

ARTICLE 36

Accession

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

ARTICLE 37

Review clause

In order to reach a final Agreement the Parties to this Agreement undertake to review this Agreement and its implementation in the light of further developments in international economic relations and the Middle East peace process. Furthermore, the Parties may instruct the Joint Committee to examine and make recommendations for developing and deepening the co-operation under this Agreement and to extend it to areas not covered therein.

ARTICLE 38

Withdrawal and expiration

1. Each Party to this Agreement may withdraw therefrom by means of a written notification to the Depository. The withdrawal shall take effect six months after the date on which the notification is received by the Depository.

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2. If the Palestinian Authority withdraws, this 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 to this Agreement.

ARTICLE 39

Entry into force

1. This Agreement shall enter into force on 1 July 1999 in relation to those Signatories which by then have deposited their instruments of ratification or acceptance with the Depositary, provided that the Palestinian Authority has deposited its instrument of ratification or acceptance.

2. In relation to a Signatory depositing its instrument of ratification or acceptance after 1 July 1999, this Agreement shall enter into force on the first day of the third month following the deposit of its instrument, provided that in relation to the Palestinian Authority this Agreement enters into force at the latest on the same date.

3. Any Signatory may already at the time of signature declare that, during an initial phase, it shall apply this Agreement provisionally if this Agreement cannot enter into force in relation to that Signatory by 1 July 1999. For an EFTA State provisional application is only possible provided that in relation to the Palestinian Authority this Agreement has entered into force, or that the Palestinian Authority is applying this Agreement provisionally.

ARTICLE 40

Depositary

The Government of Norway, acting as Depositary, shall notify all Parties that have signed or acceded to this Agreement of the deposit of any instrument of ratification or provisional application, accession, acceptance of amendments under Article 35 (Amendments), as well as of the entry into force of this Agreement and amendments thereto made under the procedure laid down in Article 35 (Amendments), of its expiration or of any withdrawal therefrom.

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

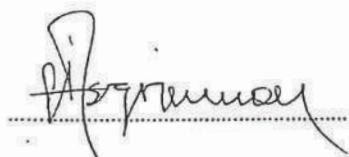
DONE at Leukerbad, this 30th day of November 1998, in a single original in the English language, which shall be deposited with the Government of Norway. The Depository shall transmit certified copies to all Signatories, and Parties acceding to this Agreement.

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

DONE at Leukerbad, this 30th day of November 1998, in a single original in the English language, which shall be deposited with the Government of Norway. The Depository shall transmit certified copies to all Signatories, and Parties acceding to this Agreement.

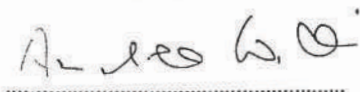
For the Republic of Iceland



For the PLO for the benefit of
the Palestinian Authority



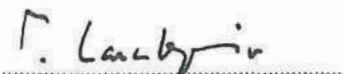
For the Principality of Liechtenstein



For the Kingdom of Norway



For the Swiss Confederation



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الاتفاق المؤقت

بين دول الرابطة الأوروبية للتجارة الحرة

ومنظمة التحرير الفلسطينية

لمصلحة السلطة الفلسطينية

الديباجة

إن جمهورية أيسلندا وإمارة ليختنشتاين ومملكة النرويج والاتحاد السويسري (ويشار إليها فيما بعد بعبارة "دول الرابطة الأوروبية للتجارة الحرة")

و

منظمة التحرير الفلسطينية لمصلحة السلطة الفلسطينية (ويشار إليها فيما بعد بعبارة "السلطة الفلسطينية")،

- 1- إذ تأخذ في الاعتبار أهمية الروابط القائمة بين دول الرابطة الأوروبية للتجارة الحرة والسلطة الفلسطينية، ولا سيما الإعلان الموقع في جنيف في كانون الأول/ديسمبر 1996، وإدراكا للضرورة المشتركة في تعزيز هذه الروابط، وبالتالي إقامة علاقات وثيقة ودائمة،
- 2- وإذ تذكر بعزمهما على المشاركة بصورة إيجابية في عملية التكامل الاقتصادي في المنطقة الأوروبية-المتوسطية، وإذ تعرب عن استعدادهما للتعاون سعيا لإيجاد طرق ووسائل لتعزيز هذه العملية،
- 3- وإذ تؤكد من جديد التزامهما بالديمقراطية القائمة على الأغلبية المستندة إلى سيادة القانون، وحقوق الإنسان، بما في ذلك حقوق الأشخاص الذين ينتمون إلى الأقليات، والحريات الأساسية، وإذ تذكر بمبادئ ميثاق الأمم المتحدة،
- 4- وإذ تأخذ في الاعتبار أهمية عملية السلام في منطقة الشرق الأوسط المؤدية إلى تسوية دائمة تستند إلى قرارات مجلس الأمن 242 و338،
- 5- وإذ تأخذ في الاعتبار الحقوق والواجبات المنصوص عليها في الاتفاقات الدولية التي وقعت عليها وأهمية اتفاقات أوسلو،
- 6- وإذ ترغب في بيئة ظروف ملائمة لتنمية التجارة فيما بينها وتنويعها وتشجيع التعاون التجاري والاقتصادي في الآلات ذات الاهتمام المشترك، وذلك على أساس المساواة، والمنفعة المشتركة، وعدم التمييز، والقانون الدولي،
- 7- وإذ تذكر بعضوية دول الرابطة الأوروبية للتجارة الحرة في منظمة التجارة العالمية والتزامها بالامتثال للحقوق والواجبات الناشئة عن الاتفاق الذي أنشئت بموجبه منظمة التجارة العالمية، بما في ذلك مبدأى الدولة الأولى بالرعاية والمعاملة الوطنية، وإذ تذكر أيضا هدف السلطة الفلسطينية في أن تصبح عضوا في منظمة التجارة العالمية،
- 8- وإذ عقدت العزم على المساهمة في تعزيز النظام التجاري المتعدد الأطراف وتنمية علاقاتها لتحقيق تجارة حرة امتثالا لتواعد منظمة التجارة العالمية،
- 9- وإذ تأخذ في الاعتبار أنه لا يمكن تفسير أي من أحكام هذا الاتفاق على أنه يعفي الأطراف في هذا الاتفاق من التزامهم بموجب الاتفاقات الدولية الأخرى،

- 10- وتصميما منها على تنفيذ هذا الاتفاق هدف حفظ وحماية البيئة وكفالة الاستخدام الأمثل للموارد الطبيعية وفقا لمبدأ التنمية المستدامة،
- 11- واقتناعا بشدة منها بأن هذا الاتفاق سيسهم في إنشاء منطقة تجارة حرة موسعة ومنسقة بين الشركاء الأوروبيين والشركاء في منطقة البحر الأبيض المتوسط، مما يمثل مساهمة هامة في تحقيق التكامل الأوروبي-المتوسط،
- 12- وإذ تأخذ في الاعتبار الاختلافات القائمة في التنمية الاقتصادية والاجتماعية بين الأطراف والحاجة إلى تكتيف الجهود الحالية الرامية إلى تشجيع التنمية الاقتصادية والاجتماعية في الضفة الغربية وقطاع غزة،
- 13- وإذ تعلن عن استعدادها لبحث إمكانية تنمية وتعميق علاقتا الاقتصادية من أجل توسيع نطاقها لتشمل المجالات غير المشمولة بهذا الاتفاق، وفقا لصلاحيات كل طرف،
- 14- واقتناعا منها بأن هذا الاتفاق يوفر إطارا مناسبيا لتبادل المعلومات والآراء بشأن التطورات الاقتصادية والتجارة فضلا عن المسائل ذات الصلة،
- 15- وإذ تعترف بأن هذا الاتفاق سوف يهيئ الظروف المناسبة لتعزيز كل من العلاقات الثنائية والمتعددة الأطراف بين الأطراف في المجال الاقتصادي، ولا سيما فيما يتعلق بالتجارة والاستثمار،
- 16- وإذ تعترف بأنه ينبغي استعراض هذا الاتفاق وتنفيذه في ضوء ما يستجد من تطورات في العلاقات الاقتصادية الدولية وعملية السلام في الشرق الأوسط.
- 17- قررت، سعيًا إلى تحقيق ما ذكر أعلاه، إبرام هذا الاتفاق المؤقت (ويشار إليها فيما بعد باسم الاتفاق):

المادة 1

الأهداف

- 1- تنشئ دول الرابطة الأوروبية للتجارة الحرة والسلطة الفلسطينية منطقة تجارة حرة، وفقا لأحكام هذا الاتفاق.
- 2- إن أهداف هذا الاتفاق، الذي يقوم على أساس العلاقات التجارية بين اقتصادات السوق وعلى احترام مبادئ الديمقراطية وحقوق الإنسان، هي:
- (أ) تشجيع التنمية المنسقة للعلاقات الاقتصادية بين دول الرابطة الأوروبية للتجارة الحرة والسلطة الفلسطينية من خلال توسيع نطاق التجارة المتبادلة، وبالتالي تعزيز تقدم النشاط الاقتصادي، وتحسين ظروف المعيشة والعمل، وزيادة الإنتاجية والاستقرار المالي في دول الرابطة الأوروبية للتجارة الحرة والضفة الغربية وقطاع غزة؛
- (ب) توفير ظروف عادلة للمنافسة في التجارة بين الأطراف في هذا الاتفاق وتسهيل التجارة بين أقاليم الأطراف وعدم إقامة حواجز تجارية تعوق تجارة الشركاء التجاريين الآخرين معها؛

(ج) المساهمة هذه الطريفة، عن طريق إزالة الحواجز التي تعوق التجارة، في تحقيق التكامل الاقتصادي الأوروبي- المتوسطي وتحقيق التنمية المنسقة للتجارة في العالم وتوسيع نطاقها.

المادة 2

النطاق

يطبق هذا الاتفاق على:

- (أ) المنتجات المدرجة في الفصول 25 إلى 97 من النظام المنسق لتوصيف السلع الأساسية وترقيمتها؛ باستثناء المنتجات المدرجة في المرفق الأول؛
- (ب) المنتجات المحددة في البروتوكول ألف، مع إيلاء الاهتمام الواجب بالترتيبات المنصوص عليها في هذا البروتوكول؛
- (ج) الأسماك والمنتجات البحرية الأخرى حسبما هو منصوص عليه في المرفق الثاني؛
والتي يكون منشؤها إحدى دول الرابطة الأوروبية للتجارة الحرة أو الضفة الغربية أو قطاع غزة.

المادة 3

قواعد المنشأ والتعاون في مجال الإدارة الجمركية

- 1- يحدد البروتوكول باء قواعد المنشأ وأساليب التعاون الإداري.
- 2- على الأطراف في هذا الاتفاق أن تتخذ التدابير الملائمة، بما في ذلك استعراضات تضطلع بها اللجنة المشتركة ووضع ترتيبات للتعاون الإداري، لكفالة تطبيق المواد 4 (الرسوم الجمركية على الواردات والرسوم ذات الأثر المماثل)، و 5 (الرسوم الجمركية ذات الطبيعة المالية)، و 6 (الرسوم الجمركية على الصادرات والرسوم ذات الأثر المماثل)، و 7 (القيود الكمية على الواردات أو الصادرات والتدابير ذات الأثر المماثل)، و 12 (الضرائب والأنظمة الداخلية)، و 21 (إعادة التصدير والنقص الخطير) من هذا الاتفاق والبروتوكول باء بصورة فعالة ومنسقة، وللحد، بقدر الإمكان، من الإجراءات الرسمية المفروضة على التجارة، للوصول إلى حلول مقبولة لجميع الأطراف بشأن أي صعوبات تنشأ نتيجة تنفيذ هذه الأحكام.
- 3- على الأطراف في هذا الاتفاق أن تقرر التدابير الملائمة التي ستتخذ على أساس الاستعراضات المشار إليها في الفقرة 2.

المادة 4

الرسوم الجمركية على الواردات والرسوم ذات الأثر المماثل

- 1- لا يجوز فرض أي رسوم جمركية على الواردات أو رسوم ذات أثر مماثل جديدة في التجارة بين دول الرابطة الأوروبية للتجارة الحرة وال الضفة الغربية وقطاع غزة.
- 2- على دول الرابطة الأوروبية للتجارة الحرة والسلطة الفلسطينية أن تلغي، من تاريخ بدء نفاذ هذا الاتفاق، جميع الرسوم الجمركية المفروضة على الواردات وأي رسوم ذات أثر مماثل مفروضة على المنتجات التي يكون منشؤها دول الرابطة الأوروبية للتجارة الحرة أو الضفة الغربية وقطاع غزة.

المادة 5

الرسوم الجمركية ذات الطبيعة المالية

تنطبق أحكام المادة 4 (الرسوم الجمركية على الواردات والرسوم ذات الأثر المماثل) أيضا على الرسوم الجمركية ذات الطبيعة المالية.

المادة 6

الرسوم الجمركية على الصادرات والرسوم ذات الأثر المماثل

- 1- لا يجوز فرض أي رسوم جمركية على الصادرات أو رسوم ذات أثر مماثل جديدة في التجارة بين دول الرابطة الأوروبية والضفة الغربية وقطاع غزة.
- 2- على دول الرابطة الأوروبية للتجارة الحرة والسلطة الفلسطينية أن تلغي، من تاريخ بدء نفاذ هذا الاتفاق، جميع الرسوم الجمركية المفروضة على الصادرات وأي رسوم ذات أثر مماثل مفروضة على المنتجات التي يكون منشؤها دول الرابطة أو الضفة الغربية أو قطاع غزة.

المادة 7

القيود الكمية على الواردات أو الصادرات والتدابير ذات الأثر المماثل

- 1- لا يجوز فرض أي قيود كمية على الواردات أو الصادرات وتدابير ذات أثر مماثل في التجارة بين دول الرابطة الأوروبية للتجارة الحرة والضفة الغربية وقطاع غزة.
- 2- على دول الرابطة الأوروبية للتجارة الحرة والسلطة الفلسطينية أن تلغي، من تاريخ بدء نفاذ هذا الاتفاق، جميع الرسوم الجمركية المفروضة على الواردات أو الصادرات وأي تدابير ذات أثر مماثل.

المادة 8

الاستثناءات العامة

لا يمنع هذا الاتفاق حظر أو تقييد الواردات أو الصادرات أو سلع المرور العابر (الترانزيت)، يكون له ما يبرره على أساس القواعد الأخلاقية العامة، أو السياسات العامة أو الأمن العام؛ أو حماية صحة وحياة الإنسان، أو الحيوان أو النبات والبيئة؛ أو حماية الكونز الوطنية ذات القيمة الفنية أو التاريخية أو المعمارية؛ أو حماية الملكية الفكرية؛ أو الأنظمة ذات الصلة بالذهب أو الفضة؛ أو حفظ الموارد الطبيعية غير القابلة للتجديد، إذا نفذت هذه التدابير مقترنة بوضع قيود على الإنتاج أو الاستهلاك المحلي. غير أنه لا يجوز أن يمثل الحظر أو التقييد وسيلة للتمييز التعسفي أو التقييد المستمر على التجارة بين الأطراف في هذا الاتفاق.

المادة 9

احتكارات الدولة

1- على دول الرابطة الأوروبية للتجارة الحرة أن تكفل تعديل أي احتكار للدولة تجاري الطابع، باستثناء ما هو منصوص عليه في البروتوكول جيم، حتى لا يكون هناك تمييز فيما يتعلق بالظروف التي يتم شراء السلع وتسويقها بموجبها بين مواطني دول الرابطة الأوروبية للتجارة الحرة والشعب الفلسطيني في الضفة الغربية وقطاع غزة. ويجب شراء وتسويق هذه السلع وفقا للاعتبارات التجارية.

2- ستقوم السلطة الفلسطينية بتعديل أي احتكار للدولة تجاري الطابع تدريجيا حتى لا يكون هناك بحد أقصى اية 31 كانون الأول/ديسمبر 2001 أي تمييز، فيما يتعلق بالشروط التي يتم شراء السلع وتسويقها بموجبها، بين الشعب الفلسطيني في الضفة الغربية وقطاع غزة ومواطني دول الرابطة الأوروبية للتجارة الحرة. وسيتم إبلاغ اللجنة المشتركة بالتدابير المتعمدة لتحقيق هذه الأهداف.

3- تنطبق أحكام هذه المادة على أي هيئة تقوم من خلالها السلطات المختصة التابعة للأطراف في هذا الاتفاق، بالقانون أو بطريقة عملية، بالإشراف المباشر أو غير المباشر على الواردات أو الصادرات بين الأطراف في هذا الاتفاق. وبالمثل تنطبق هذه الأحكام على جهات الاحتكار المنفوضة إلى هيئات أخرى.

المادة 10

الأنظمة الفنية

على الأطراف في هذا الاتفاق مناقشة التعاون عن كثب بشأن إزالة الحواجز الفنية المفروضة على التجارة، وذلك في نطاق عمل اللجنة المشتركة. ويتم هذا التعاون في الحالات ذات الصلة بالأنظمة الفنية ووضع القواعد القياسية فضلا عن تقييم مدى التوافق.

المادة 11

التجارة في المنتجات الزراعية

- 1- على الأطراف في هذا الاتفاق أن تعلن عن استعدادها لتعزيز التنمية المنسقة للتجارة في المنتجات الزراعية، وذلك بقدر ما تسمح به سياسات العامة الزراعية.
- 2- من أجل تحقيق هذا الهدف، أقرت كل دولة منفردة من دول الرابطة الأوروبية للتجارة الحرة والسلطة الفلسطينية ترتيباً ثنائياً يبين التدابير اللازمة لتسهيل التجارة في المنتجات الزراعية.
- 3- على الأطراف في هذا الاتفاق أن تطبق قواعدهما المتعلقة بالمسائل الصحية والصحة النباتية بطريقة بعيدة عن التمييز وعليها ألا تدرج أي تدابير جديدة تعوق بلا موجب التجارة.

المادة 12

الضرائب والأنظمة الداخلية

- 1- على الأطراف في هذا الاتفاق أن تطبق أي ضرائب ورسوم وأنظمة داخلية أخرى وفقاً للمادة الثالثة من الاتفاق العام بشأن التعريفات الجمركية والتجارة والاتفاقات الأخرى ذات الصلة لمنظمة التجارة العالمية.
- 2- لا يجوز للمصدرين الاستفادة من إعادة ضرائب داخلية تتجاوز مبلغ الضرائب المباشرة أو غير المباشرة المفروضة على المنتجات المصدرة إلى إقليم طرف آخر في هذا الاتفاق.

المادة 13

المدفوعات والتحويلات

- 1- تكون المدفوعات ذات الصلة بالتجارة بين دول الرابطة الأوروبية للتجارة الحرة والوظيفة الغربية وقطاع غزة وتحويلها إلى إقليم طرف في هذا الاتفاق والتي يقيم فيها الدائن، خالية من أية قيود.
- 2- على الأطراف في هذا الاتفاق أن تمنع عن فرض أي قيود على صرف العملات أو فرض قيود إدارية على المنح، أو إعادة المدفوعات أو قبول الائتمانات قصيرة الأجل أو متوسطة الأجل التي تغطي التعاملات التجارية التي يشارك فيها شخص مقيم.
- 3- لا يجوز تطبيق تدابير تقييدية على التحويلات ذات الصلة بالاستثمارات، ولا سيما على إعادة المبالغ المستثمرة أو المعاد استثمارها إلى بلد المستثمر أو أي نوع من أنواع الدخل الناتج عن ذلك.

المادة 14

المشتريات الحكومية

- 1- على الأطراف في هذا الاتفاق أن تنظر في التحرير الفعال لأسواق المشتريات الحكومية لديها، على أساس عدم التمييز والمعاملة بالمثل، وذلك كهدف أساسي من أهداف هذا الاتفاق.
- 2- لهذا الغرض، على الأطراف أن تتعاون في إطار عمل اللجنة المشتركة.

المادة 15

حماية الملكية الفكرية

- 1- على الأطراف أن توفر وتكفل الحماية للملائمة والفعالة لحقوق الملكية الفكرية وفقا لأعلى المعايير الدولية. وعليها أن تعتمد وتتخذ التدابير الملائمة والفعالة لإنفاذ مثل هذه الحقوق ضد الانتهاك، ولا سيما ضد التزييف والقرصنة.
- 2- على الأطراف أن تتعاون في المسائل المتعلقة بحقوق الملكية الفكرية وفقا للسادة 26 (المساعدة الفنية) من هذا الاتفاق.
- 3- يجب استعراض تنفيذ هذه المادة دوريا من جانب الأطراف. وإذا نشأت مشاكل ذات صلة بحقوق الملكية الفكرية وكانت تؤثر على التجارة، فيجب الاضطلاع بمشاورات عاجلة في إطار اللجنة المشتركة، بناء على طلب أي طرف، بغية الوصول إلى حلول مقبولة لجميع الأطراف.

المادة 16

قواعد المنافسة المتعلقة بالمؤسسات

- 1- يتعارض ما يلي مع التطبيق السليم لهذا الاتفاق بقدر ما يمكن أن يؤثر على التجارة بين دول الرابطة الأوروبية للتجارة الحرة والضفة الغربية وقطاع غزة:
 - (أ) جميع الاتفاقات بين المؤسسات، وقرارات جمعيات المؤسسات والممارسات المنسقة بين المؤسسات والتي يكون هدفها أو أثرها منع أو تقييد أو تشويه المنافسة؛
 - (ب) استغلال مؤسسة أو أكثر وضع هيمنة في أراضي أحد الأطراف في هذا الاتفاق بالكامل أو في جزء كبير منها.
- 2- تطبق أحكام الفقرة 1 أيضا على أنشطة المؤسسات العامة، والمؤسسات التي تمنحها الأطراف في هذا الاتفاق حقوقا خاصة أو حصرية، بالقدر الذي لا يشكل تطبيق هذه الأحكام إعانة قانونية أو عملية لأداء المهمة العامة المكلفة أ.
- 3- إذا اعتبر أحد الأطراف في هذا الاتفاق أن ممارسة ما لا تتسق مع أحكام الفقرتين 1 و2، فإنه يجوز له أن يتخذ التدابير الملائمة تبعا للشروط ووفقا للإجراء المنصوص عليه في المادة 23 (إجراء تطبيق تدابير الحماية).

المادة 17

الدعم المقدم من الدولة

- 1- إن أي دعم ممنوح من طرف ما في هذا الاتفاق أو من خلال موارد عامة في أي شكل من الأشكال ويعوق أو يهدد بإعاقة المنافسة عن طريق تفضيل بعض المؤسسات أو إنتاج بعض السلع يكون غير متسقاً مع التفعيل السليم لهذا الاتفاق، بقدر ما يؤثر على التجارة بين دول الرابطة الأوروبية للتجارة الحرة والضفة الغربية وقطاع غزة.
- 2- يجب تقييم أي ممارسة تتعارض مع أحكام الفقرة 1 على أساس المعايير المبينة في المرفق الثالث. وتسلم الأطراف بأنه يجوز للسلطة الفلسطينية، حتى 31 كانون الأول/ديسمبر 2001، أن تمنح الدعم إلى المؤسسات كأداة للتغلب على مشاكلها التنموية الخاصة.
- 3- على الأطراف في هذا الاتفاق أن تكفل الشفافية فيما يتعلق بالدعم المقدم من الدولة عن طريق تبادل المعلومات حسبما هو منصوص عليه في المرفق الرابع.
- 4- إذا اعتبر أحد الأطراف في هذا الاتفاق أن ممارسة ما لا تتسق مع أحكام الفقرتين 1 و2، فإنه يجوز له أن يتخذ التدابير اللازمة تبعاً للشروط ووفقاً للإجراء المنصوص عليه في المادة 23 (إجراء تطبيق تدابير الحماية).

المادة 18

الإغراق

إذا تبين لدولة من دول الرابطة الأوروبية للتجارة الحرة وجود إغراق في التجارة مع الضفة الغربية و قطاع غزة بالمعنى المشار إليه في المادة السادسة من الاتفاق العام بشأن التعريفات الجمركية والتجارة لعام 1994، أو إذا تبين للسلطة الفلسطينية وجود إغراق في التجارة مع دولة من دول الرابطة الأوروبية للتجارة الحرة. لذا المعنى، فإنه يجوز للطرف المعني أن يتخذ التدابير اللازمة ضد هذه الممارسة وفقاً للاتفاق الخاص بتنفيذ المادة السادسة من الاتفاق العام بشأن التعريفات الجمركية والتجارة لعام 1994 والإجراء المنصوص عليه في المادة 23 (إجراء تطبيق تدابير الحماية).

المادة 19

الإجراءات العاجلة الخاصة باستيراد منتجات معينة

- في حالة استيراد كميات كبيرة من منتج ما يسبب أو يهدد بأن يسبب استيراده في تلك الظروف:
- (1) أضراراً خطيرة للمنتجين المحليين الذين ينتجون المنتجات المماثلة أو المنافسة بشكل مباشر في إقليم الطرف المستورد في هذا الاتفاق، أو

(ب) اختلالات خطيرة في قطاعات الاقتصاد ذات الصلة أو صعوبات قد تؤدي إلى تدهور خطر الوضع الاقتصادي في المنطقة،

فإنه يجوز للطرف المعني أن يتخذ التدابير الملائمة تبعاً للشروط ووفقاً للإجراء المنصوص عليه في المادة 23 (إجراء تطبيق تدابير الحماية).

المادة 20

التكليف الهيكلي

- 1- يجوز للسلطة الفلسطينية أن تتخذ تدابير استثنائية لمدة محدودة تكون غير منسقة مع أحكام المادة 4 (الرسوم الجمركية على الواردات والرسوم ذات الأثر المماثل) في شكل زيادة الرسوم الجمركية أو في حالة ما إذا كانت غير قابلة للتطبيق أو غير فعالة، في شكل رسوم تكيف هيكلي على المنتجات المدرجة في المرفق الخامس.
- 2- دون الإخلال بالتدابير ذات الصلة بالمنتجات المدرجة في المرفق الخامس، فإن التدابير المذكورة في الفقرة 1 لا تنطبق سوى على الصناعات الناشئة، أو بعض القطاعات التي تمر بمرحلة إعادة هيكلة أو التي تواجه صعوبات خطيرة، وخاصة إذا كانت هذه الصعوبات تؤدي إلى مشاكل اجتماعية كبيرة.
- 3- بعد إدخال هذه التدابير، فإن إجمالي الرسوم الجمركية بحسب القيمة ورسوم التكيف الهيكلي المطبقة في الضفة الغربية وقطاع غزة على منتجات منشؤها إحدى دول الرابطة الأوروبية للتجارة الحرة لا يجوز أن تتجاوز نسبة 25% ويجب أن تحتفظ بعنصر الأفضلية للمنتجات التي يكون منشؤها إحدى هذه الدول. ويجب ألا يتجاوز إجمالي الرسوم الجمركية المفروضة على الواردات إلى الضفة الغربية وقطاع غزة الرسوم المفروضة على السلع المماثلة الواردة من أي بلد آخر. ويجب ألا يتجاوز إجمالي قيمة الواردات من المنتجات التي تخضع إلى هذه التدابير نسبة 15% من إجمالي الواردات من المنتجات الصناعية من دول الرابطة الأوروبية للتجارة الحرة حسبما هو محدد في المادة 2(أ) خلال آخر سنة تتوافر عنها إحصاءات.
- 4- تطبق هذه التدابير لفترة لا تتجاوز 5 سنوات إلا إذا أذنت اللجنة المشتركة بفترة أطول.
- 5- على السلطة الفلسطينية أن تبلغ اللجنة المشتركة بأي تدابير استثنائية تتخزم اتخاذها، ويجب عقد مشاورات في اللجنة المشتركة، بناء على طلب دول الرابطة الأوروبية للتجارة الحرة، بشأن مثل هذه التدابير والقطاعات التي تنطبق عليها وذلك قبل تطبيقها. وعند اتخاذ تلك التدابير، على السلطة الفلسطينية أن تقدم إلى اللجنة المشتركة جدولاً زمنياً لإلغاء الرسوم الجمركية أو رسوم التكيف الهيكلي المفروضة بموجب هذه المادة، ويجب أن يبين هذا الجدول الإزالة التدريجية لهذه الرسوم أو رسوم التكيف الهيكلي بمعدلات سنوية متساوية تبدأ بعد سنتين من تطبيقها بحد أقصى. ويجوز للجنة المشتركة أن تقرر جدولاً زمنياً مختلفاً.

المادة 21

إعادة التصدير والنقص الخطير

إذا أدى الامتنال لأحكام المادتين 6 (الرسوم الجمركية على الصادرات والرسوم ذات الأثر المماثل) و 7 (القيود الكمية على الواردات والصادرات والتدابير ذات الأثر المماثل) إلى ما يلي:

(أ) إعادة التصدير إلى بلد ثالث يطبق عليه الطرف المصدر قيود كمية على الصادرات، أو رسوم جمركية أو تدابير أو رسوم ذات أثر مماثل بالنسبة للمنتج المعني؛ أو

(ب) حدوث نقص خطير، أو احتمال حدوث نقص خطير؛ من منتج أساسي للطرف المصدر؛

وحينما تؤدي الأوضاع المشار إليها أعلاه أو من المحتمل أن تؤدي إلى صعوبات كبيرة للطرف المصدر، فإنه يجوز لهذا الطرف أن يتخذ التدابير الملائمة تبعاً للشروط ووفقاً للإجراء المنصوص عليه في المادة 23 (إجراء تطبيق تدابير الحماية). ويجب أن تكون هذه التدابير غير تمييزية ويجب أن تُلغى حين لا تترر الظروف مواصلة العمل 1.

المادة 22

الصعوبات في ميزان المدفوعات

1- على الأطراف في هذا الاتفاق أن تسعى إلى تجنب فرض تدابير تقييدية لأغراض ميزان المدفوعات.

2- يجوز لطرف ما يواجه صعوبات في ميزان المدفوعات، أو يقع تحت ديد مباشر بمواجهة تلك الصعوبات، أن يعتمد تدابير تقييدية على التجارة، وذلك وفقاً للشروط المنصوص عليها في الاتفاق العام بشأن التعريفات الجمركية والتجارة لعام 1994 وعلى أساس التفاهم بشأن أحكام ميزان المدفوعات المنصوص عليها في الاتفاق العام بشأن التعريفات الجمركية والتجارة لعام 1994، ويجب أن تكون هذه التدابير محددة المدة وغير تمييزية، ولا يجوز أن تتجاوز ما هو ضروري لمعالجة وضع ميزان المدفوعات. ويجب منح أفضلية للتدابير القائمة على السعر ويجب تخفيفها تدريجياً مع تحسن وضع ميزان المدفوعات وإلغائها حين لا تترر الظروف مواصلة العمل 1. وعلى الطرف الذي يدخل مثل هذه التدابير التقييدية أن يبلغ الأطراف الأخرى في هذا الاتفاق واللجنة المشتركة بذلك، إن أمكن، قبل إدخالها وعليه أن يقدم جدولاً زمنياً لإزالتها. وعلى اللجنة المشتركة أن تقوم بدراسة الحاجة إلى مواصلة العمل 1. هذه التدابير؛ عند طلب أي طرف آخر.

المادة 23

إجراء تطبيق تدابير الحماية

1- قبل الشروع في اتخاذ الإجراء المطلوب لتطبيق تدابير الحماية المبينة في الفقرات التالية من هذه المادة، على الأطراف في هذا الاتفاق أن تسعى إلى حل أية خلافات بينها من خلال المشاورات المباشرة، وأن تبلغ الأطراف الأخرى في هذا الاتفاق بذلك.

2- دون الإخلال بأحكام الفقرة 6 من هذه المادة، على الطرف الذي ينظر في استخدام تدابير الحماية أن يبلغ الأطراف الأخرى واللجنة المشتركة بذلك فوراً وأن يقدم جميع المعلومات ذات الصلة. ويجب أن تتم المشاورات بين الأطراف في هذا الاتفاق دون تأخير في اللجنة المشتركة بغية إيجاد حل مقبول لجميع الأطراف.

3- (أ) فيما يتعلق بالمادتين 16 (قواعد المنافسة المتعلقة بالمؤسسات) و17 (الدعم المقدم من الدولة)، على الأطراف المعنية أن تقدم إلى اللجنة المشتركة كل المساعدة المطلوبة من أجل دراسة الحالة، وحينما يكون الأمر ملائماً، أن تنغي الممارسة المعترض عليها. وإذا فشل الطرف المعني في وضع حد للممارسة المعترض عليها خلال الفترة التي تحددها اللجنة المشتركة أو إذا فشلت اللجنة المشتركة في الوصول إلى اتفاق بعد إجراء مشاورات، أو بعد ثلاثين يوماً من إحالة المسألة للتفاوض، فإنه يجوز للطرف المعني أن يعتمد التدابير الملائمة لمواجهة الصعوبات الناتجة عن الممارسة موضع المناقشة.

(ب) فيما يتعلق بالمواد 18 (الإغراق)، و19 (الإجراءات العاجلة الخاصة باستيراد منتجات معينة) و21 (إعادة التصدير والنقص الخطير)، على اللجنة المشتركة أن تدرس الحالة أو الموقف وأن تتخذ القرار اللازم نوضع حد للصعوبات التي أبلغت الأطراف المعنية عنها. وفي حالة عدم اتخاذ مثل هذا القرار خلال ثلاثين يوماً من إحالة المسألة إلى اللجنة المشتركة، فإنه يجوز للطرف المعني أن يعتمد التدابير اللازمة لعلاج الموقف.

(ج) فيما يتعلق بالمادة 30 (الوفاء بالالتزامات)، على الطرف المعني أن يوفر للجنة المشتركة جميع المعلومات ذات الصلة المطلوبة لإجراء دراسة شاملة للموقف بغية السعي إلى الوصول إلى حل مقبول لجميع الأطراف. وإذا فشلت اللجنة المشتركة في الوصول إلى مثل هذه الحل في فترة ثلاثة أشهر من تاريخ الإخطار، فإنه يجوز لطرف المعني أن يتخذ التدابير الملائمة.

4- يجب إبلاغ الأطراف في هذا الاتفاق واللجنة المشتركة فوراً بتدابير الحماية التي اتخذت. ويجب أن تكون التدابير مفيدة من حيث مداها وفترة الما هو ضروري على وجه الدقة لإصلاح الموقف الذي أدى إلى تطبيقها، ولا يجوز أن تتجاوز الضرر الذي سببته الممارسة أو الصعوبات ذات الصلة. ويجب إبلاء الأولوية إلى التدابير التي تعوق بأقل درجة عمل هذا الاتفاق. ولا يجوز أن تؤثر التدابير التي تتخذها السلطة الفلسطينية نتيجة قيام دولة من دول الرابطة الأوروبية للتجارة الحرة بفعل ما أو الامتناع عن القيام بفعل ما إلا على التجارة مع هذه الدولة فقط. ولا تتخذ تدابير سوى الدولة أو الدول التي تتأثر بتجارها بقيام السلطة الفلسطينية بفعل ما أو الامتناع عن القيام بفعل ما بخلاف التدابير المتخذة بموجب المادة 19 (الإجراءات العاجلة الخاصة باستيراد منتجات معينة) والمادة 21 (إعادة التصدير والنقص الخطير).

5- يجب أن تكون تدابير الحماية المتخذة موضع مناقشات دورية داخل اللجنة المشتركة بغية تبسيطها أو استبدالها أو إلغاؤها حينما لا يكون هناك مبرر لبقائها.

6- في حالة وجود ظروف استثنائية تتطلب اتخاذ إجراء فوري وتجعل من المستحيل إجراء دراسة مسبقة، فإنه يجوز للطرف المعني، في حالة المواد 18 (الإغراق)، و19 (الإجراءات العاجلة الخاصة باستيراد منتجات معينة)، و21 (إعادة التصدير والنقص الخطير) وفي الحالات التي يؤثر فيها الدعم المقدم من الدولة بصورة مباشرة وفورية على التجارة بين الأطراف، أن يطبق التدابير

التحوطية المؤقتة اللازمة لعلاج الموقف، ويجب تقديم إخطار لمدى التدابير بدون تأخير وإجراء مشاورات بين الأطراف في هذا الاتفاق بأسرع ما يمكن داخل اللجنة المشتركة.

المادة 24

الاستثناءات الأمنية

لا يوجد في هذا الاتفاق ما يمنع طرف ما في هذا الاتفاق من اتخاذ أي تدابير يراها ضرورية:

- (أ) من أجل منع تسرب معلومات تتعارض مع مصالحه الأمنية الأساسية؛
 - (ب) من أجل حماية مصالحه الأمنية الأساسية أو تنفيذ الالتزامات الدولية أو السياسات العامة الوطنية؛
- (1) المتعلقة بتجارة الأسلحة والذخيرة والمستلزمات الحربية، شريطة ألا تعوق هذه التدابير شروط المنافسة فيما يتعلق بالمنتجات غير المخصصة بالتحديد للأغراض العسكرية، والتجارة في السلع والمواد والخدمات الأخرى التي تتم بصورة مباشرة أو غير مباشرة لغرض التوريد إلى مؤسسة عسكرية؛ أو
 - (2) المتعلقة بعدم انتشار الأسلحة البيولوجية والكيميائية أو الأسلحة النووية أو غيرها من أجهزة التفجير النووي؛ أو
 - (3) المتخذة في وقت الحرب أو الأزمات الدولية الخطيرة الأخرى.

المادة 25

الخدمات والاستثمارات

- 1- تدرك الأطراف الأهمية المتزايدة للخدمات والاستثمارات. وضمن جهودها الرامية إلى تنمية وتوسيع نطاق تعاو تدريبيًا، ستعاون الأطراف هدف مواصلة تشجيع الاستثمارات وتحقيق التحرير التدريجي والانفتاح المتبادل لأسواق التجارة في الخدمات.
- 2- ستناقش الأطراف هذا التعاون داخل اللجنة المشتركة هدف تنمية وتعميق علاقتها بموجب هذا الاتفاق.

المادة 26

المساعدة الفنية

من أجل تسهيل تنفيذ هذا الاتفاق، على الأطراف أن تنفق على طرائق ملائمة للمساعدة الفنية والتعاون بين سلطات كل طرف في المسائل المتعلقة بالتجارة، ولهذا الغرض، على الأطراف أن تنسق الجهود مع المنظمات الدولية ذات الصلة.

المادة 27

اللجنة المشتركة

- 1- تقوم لجنة مشتركة بالإشراف على تنفيذ هذا الاتفاق وإدارة تنفيذه.
- 2- لغرض التنفيذ السليم لهذا الاتفاق، على الأطراف في هذا الاتفاق أن تبادِل المعلومات، وأن تعقد مشاورات داخل اللجنة المشتركة عند طلب أي طرف في هذا الاتفاق. وعلى اللجنة المشتركة أن تستعرض باستمرار إمكانية مواصلة إزالة العقبات التي تعوق التجارة بين دول الرابطة الأوروبية للتجارة الحرة والضفة الغربية وقطاع غزة.
- 3- يجوز للجنة المشتركة أن تتخذ قرارات في الحالات المنصوص عليها في هذا الاتفاق. ويجوز أن تصدر اللجنة المشتركة توصيات بالنسبة للمسائل الأخرى.

المادة 28

إجراءات اللجنة المشتركة

- 1- لغرض التنفيذ السليم لهذا الاتفاق، على اللجنة المشتركة أن تعقد اجتماعات بصورة دورية وعندما يتم الاتفاق على ضرورة عقد اجتماع. ويجوز لكل طرف في هذا الاتفاق أن يطلب عقد اجتماع.
- 2- على اللجنة المشتركة أن تعمل بالاتفاق المشترك.
- 3- إذا قبل ممثل طرف ما في هذا الاتفاق قراراً يستلزم استيفاء شروط دستورية، فإن نفاذ القرار يبدأ في تاريخ الإخطار عن رفع التحفظ، وذلك ما لم يتضمن القرار تاريخاً بعد ذلك.
- 4- لغرض هذا الاتفاق، على اللجنة المشتركة أن تعتمد نظامها الداخلي.¹
- 5- يجوز للجنة المشتركة أن تقرر إنشاء لجان فرعية وأفرقة عاملة حسبما تراه ضرورياً للمساعدة في إنجاز مهامها.²

المادة 29

إجراء التحكيم

- 1- يجوز أن تحال المنازعات بين الأطراف في هذا الاتفاق، ذات الصلة بتفسير حقوق والتزامات الأطراف في هذا الاتفاق، والتي لم يتم تسويتها من خلال المشاورات أو في اللجنة المشتركة خلال ستة أشهر، إلى التحكيم من جانب أي طرف في النزاع،

1 اعتمد النظام الداخلي بقرار اللجنة المشتركة رقم 1 لعام 2003 (11 حزيران/يونيه 2003)

2 أنشئت لجنة فرعية معنية بالمسائل المتصلة بالجمارك وانتمت بموجب قرار اللجنة المشتركة رقم 2 لعام 2003 (أب/أغسطس 2003)

وذلك عن طريق إخطار كتابي يوجه إلى الطرف الآخر في التراجع. ويجب إرسال نسخة من هذا الإخطار إلى جميع الأطراف في هذا الاتفاق.

- 2- توضح أحكام المرفق السادس تكوينين وكيفية عمل هيئة التحكيم.
- 3- على هيئة التحكيم أن تسوي التراجع وفقاً لأحكام هذا الاتفاق وقواعد ومبادئ القانون الدولي المنطبقة.
- 4- يكون قرار هيئة التحكيم دائماً وملزماً للأطراف في التراجع.

المادة 30

الوفاء بالالتزامات

- 1- على الأطراف في هذا الاتفاق أن تتخذ جميع الإجراءات اللازمة لكفالة تحقيق أهداف هذا الاتفاق والوفاء بالتزاماتها بموجب هذا الاتفاق.
- 2- إذا رأت دولة من دول الرابطة الأوروبية للتجارة الحرة أن السلطة الفلسطينية لم تف بأحد التزاماتها بموجب هذا الاتفاق، أو إذا رأت السلطة الفلسطينية أن دولة من دول الرابطة الأوروبية للتجارة الحرة لم تف بأحد التزاماتها، فإنه يجوز للطرف المعني أن يتخذ الإجراءات الملائمة تبعاً للشروط ووفقاً للإجراء المنصوص عليه في المادة 23 (إجراء تطبيق تدابير الحماية).

المادة 31

المرفقات والبروتوكولات

تعتبر المرفقات والبروتوكولات الملحقه هذا الاتفاق جزءاً لا يتجزأ منه. ويجوز للجنة المشتركة أن تقرر إجراء تعديل على المرفقات والبروتوكولات.

المادة 32

العلاقات التجارية التي ينظمها هذا الاتفاق

ينطبق هذا الاتفاق على العلاقات التجارية بين دول الرابطة الأوروبية للتجارة الحرة، من ناحية، والصفة الغربية ومطاع غزة من الناحية الأخرى، ولكنه لا ينطبق على العلاقات التجارية بينفرادى الدول في الرابطة الأوروبية للتجارة الحرة، ما لم يرد خلاف ذلك في هذا الاتفاق. ولغرض هذا الاتفاق، فإن مصطلح "الأطراف" يعني دول الرابطة الأوروبية للتجارة الحرة ومنظمة التحرير الفلسطينية لمصلحة السلطة الفلسطينية، والتي تعمل كل منها في نطاق صلاحيتها.

المادة 33

التطبيق الإقليمي

يطبق هذا الاتفاق في أقاليم دول الرابطة الأوروبية للتجارة الحرة والضفة الغربية وقطاع غزة، باستثناء ما هو منصوص عليه في البروتوكول هاء.

المادة 34

الاتحادات الجمركية ومناطق التجارة الحرة والتجارة الحدودية

لا يحول هذا الاتفاق الأطراف دون إبقاء أو إنشاء الاتحادات الجمركية أو المناطق الحرة أو الترتيبات الخاصة بالتجارة الحدودية إذا كانت لا تؤثر سلباً على النظام التجاري.

المادة 35

التعديلات

يجب تقديم أي تعديلات يتم إدخالها على هذا الاتفاق وتوافق عليها اللجنة المشتركة، بخلاف التعديلات المشار إليها في المادة 31 (المرفقات والبروتوكولات)، إلى الأطراف في هذا الاتفاق للموافقة عليها، ويبدأ نفاذها بعد أن توافق و/أو تصدق عليها الأطراف. ويجب إيداع نص التعديلات وصكوك الموافقة أو التصديق لدى الوديع.

المادة 36

الانضمام إلى الاتفاق

- 1- يجوز لأي عضو جديد في الرابطة الأوروبية للتجارة الحرة أن ينضم إلى هذا الاتفاق، شريطة أن تقرر اللجنة المشتركة الموافقة على انضمامه، وأن يتم التفاوض بين الدولة المنضمة والأطراف المعنية، وفقاً للشروط والأحكام التي قد ترد في ذلك القرار. ويجب إيداع صك الانضمام لدى الوديع.
- 2- فيما يتعلق بالدولة المنضمة، يبدأ نفاذ هذا الاتفاق في أول يوم من الشهر الثالث الذي يعقب إيداع صك الانضمام الخاص لـ.

المادة 37

شروط استعراض الاتفاق

من أجل الوصول إلى اتفاق دائم، على الأطراف في هذا الاتفاق الاضطلاع باستعراض لهذا الاتفاق وطريقة تنفيذه في ضوء تطورات العلاقات الاقتصادية الدولية وعملية السلام في الشرق الأوسط. وبالإضافة إلى ذلك، يجوز للأطراف أن تصدر توجيهات إلى اللجنة المشتركة لدراسة سبل تنمية وتعميق التعاون بموجب هذا الاتفاق وتقديم توصيات بشأن ذلك وتوسيع نطاق الاتفاق إلى الآلات غير المشمولة به.

المادة 38

الانسحاب من الاتفاق وانتهائه

- 1- يجوز لأي طرف في هذا الاتفاق أن ينسحب منه عن طريق إرسال إخطار رسمي إلى الوديع. ويبدأ نفاذ الانسحاب بعد ستة أشهر من استلام الوديع للإخطار.
- 2- إذا انسحبت السلطة الفلسطينية، ينتهي هذا الاتفاق في أية فترة الإخطار، وإذا انسحبت جميع دول الرابطة الأوروبية للتجارة الحرة، فإن الاتفاق ينتهي في أية فترة آخر إخطار.
- 3- إذا انسحب أي عضو من الاتفاقية التي أنشئت بموجبها الرابطة الأوروبية للتجارة الحرة، فإنها تكون منسحبة من هذا الاتفاق من تلقاء نفسها في تاريخ انسحابها الفعلي من الاتفاقية.

المادة 39

بدء نفاذ الاتفاق

- 1- يبدأ نفاذ هذا الاتفاق يوم 1 تموز/يوليه 1999 بالنسبة للموقعين الذين أودعوا بالفعل صكوك التصديق أو الموافقة لدى الوديع بحلول ذلك التاريخ، شريطة أن تكون السلطة الفلسطينية قد أودعت صك التصديق أو القبول الخاص بها.
- 2- فيما يتعلق بطرف موقع أودع صك التصديق أو القبول الخاص به بعد 1 تموز/يوليه 1999، يبدأ نفاذ هذا الاتفاق في أول يوم من الشهر الثالث الذي يعقب إيداع صكه، شريطة أن يبدأ نفاذ هذا الاتفاق بعد أقصى في نفس اليوم بالنسبة للسلطة الفلسطينية.
- 3- يجوز لأي موقع أن يعلن وقت التوقيع، وخلال فترة أولية، أنه سيطبق هذا الاتفاق مؤقتاً إذا لم يمكن بدء نفاذ الاتفاق بالنسبة لهذا الموقع بحلول 1 تموز/يوليه 1999. وبالنسبة لدولة من دول الرابطة الأوروبية للتجارة الحرة، فإن التطبيق المؤقت لا يكون ممكناً إلا إذا بدأ نفاذ هذا الاتفاق بالنسبة للسلطة الفلسطينية، أو إذا كانت السلطة الفلسطينية تطبق هذا الاتفاق بصورة مؤقتة.

المادة 40

الوديع

تقوم حكومة النرويج، بوصفها الوديع، بإخطار جميع الأطراف التي وقعت أو انضمت إلى هذا الاتفاق بإيداع أي صك تصديق أو طلب مؤقت أو انضمام أو قبول للتعدلات بموجب المادة 35 (التعدلات)، فضلاً عن بدء نفاذ هذا الاتفاق والتعدلات التي أدخلت عليه التي تتم في إطار الإجراء المنصوص عليه في المادة 35 (التعدلات)، أو انتهائه أو أي انسحاب منه.

وإثباتاً لما تقدم، وقع الوزراء المفوضون، المصريح لهم بصورة كاملة بالتوقيع، على هذا الاتفاق.

حرر في لوكيرباد، في اليوم الثلاثين من شهر تشرين الثاني/نوفمبر 1998، من أصل وحيد باللغة الإنكليزية، وسيتم إيداعه لدى حكومة النرويج. وسيرسل الوديع نسخاً موثقة إلى جميع الدول الموقعة، والأطراف المنضمة إلى هذا الاتفاق.

ANNEX I

REFERRED TO IN SUB-PARAGRAPH (a) OF ARTICLE 2

PRODUCTS NOT COVERED BY THIS AGREEMENT

ANNEX I¹REFERRED TO IN SUB-PARAGRAPH (a) OF ARTICLE 2PRODUCTS NOT COVERED BY THE AGREEMENT

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 an EFTA State as specified against each product.

HS Heading	Description of products	Excluded when imported into
35.01	Casein, caseinates and other casein derivatives; casein glues.	Norway Liechtenstein Switzerland
35.02	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.	
	- Egg albumin:	
3502.11	-- Dried	Norway Liechtenstein Switzerland
3502.19	-- Other	Norway Liechtenstein Switzerland
3502.20	- Milk albumin, including concentrates of two or more whey proteins	Norway
3502.90	- Other	Norway
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	

¹ Amended by Joint Committee Decision No 3 of 2003 (1 August 2003); entry into force on 1 August 2003, and subsequently by Joint Committee Decision No 2 of 2008 (13 March 2008); entry into force on 1 October 2010.

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HS Heading	Description of products	Excluded when imported into
3505.10	- Dextrins and other modified starches	Norway Liechtenstein Switzerland
ex 3505.20	- Glues, for animal feeding	Liechtenstein Switzerland
38.09	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 3809.10	- With a basis of amylaceous substances, for animal feeding	Liechtenstein Switzerland
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
	- Industrial monocarboxylic fatty acids; acid oils from refining:	
ex 3823.11	-- Stearic acid, for animal feeding	Norway Liechtenstein Switzerland
ex 3823.12	-- Oleic acid, for animal feeding	Norway Liechtenstein Switzerland
ex 3823.13	-- Tall oil fatty acids, for animal feeding	Norway
ex 3823.19	-- Other, for animal feeding	Norway Liechtenstein Switzerland
ex 3823.70	- Industrial fatty alcohols, for animal feeding	Norway

ANNEX II

REFERRED TO IN SUB-PARAGRAPH (c) OF ARTICLE 2

FISH AND OTHER MARINE PRODUCTS

ANNEX II¹

REFERRED TO IN SUB-PARAGRAPH (c) OF ARTICLE 2

FISH AND OTHER MARINE PRODUCTS

Article 1

Fish and other marine products, as listed in Table 1 below, are covered by the provisions of this Agreement, unless otherwise provided for in this Annex.

Table 1

Heading No.	H.S. Code	Description of products
02.08		Other meat and edible meat offal, fresh, chilled or frozen.
ex	0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia): -- Of whale ²
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.²
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 mammals ²

¹ Annex II was amended by Joint Committee Decision No 4 of 2003 (1 August 2003); entry into force on 1 August 2003, and subsequently by Joint Committee Decision No 3 of 2008 (13 March 2008); entry into force on 1 October 2010.

² Import ban for whale products is applied by Liechtenstein and Switzerland on the basis of the CITES Convention

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Heading No.	H.S. Code	Description of products
16.03		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:
cx	1603.00	- Extracts and juices of whale meal, fish or crustaceans, molluscs or other aquatic invertebrates ¹
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.
cx	2301.10	- Flours, meals and pellets, of meat or meat offal; greaves: -- Of whales ¹
cx	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

Article 2

1. Aid measures to the fishing sector shall fall under the disciplines of Article 17 of this Agreement and its interpretation in Annex III, unless otherwise mentioned in this Article.

2. The following aid measures to the fishing sector are considered normally not to be in accordance with this Agreement:

¹ Import ban for whale products is applied by Licchtenstein and Switzerland on the basis of the CITES Convention

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- 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)(ii) of Annex III;
- 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.

3. The following aid measures shall normally be considered to be in accordance with the provisions of Article 17 of this 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 dependant 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. Parties to this Agreement introducing or maintaining such measures shall, in accordance with the provisions of Annex III, provide sufficient information on the regional situation leading to the introduction or maintenance of such measures.

4. The following aid measures are considered not to be in accordance with this Agreement:

- Aid in accordance with paragraph (c)(vi) of Annex III, as concerns the fishing sector,
- Aid in accordance with paragraph (c)(viii) of Annex III, as concerns the fishing activities.

Article 3

1. The Palestinian Authority shall abolish all customs duties and charges having equivalent effect on imports of products originating in an EFTA State, listed in Table 1, as soon as conditions permit.

2. The Palestinian Authority may maintain customs duties, applicable on the date of entry into force of this Agreement, on imports of products referred to in paragraph 1. No new customs duties shall be introduced.

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3. The Palestinian Authority shall establish a duty-free import quota for the products for which customs duties are maintained, with the exception of the products listed in Table 2 below. Upon entry into force of this Agreement, the quota shall be 300 tons. As from 1 January 2000 the quota shall be 600 tons and be increased annually by 300 tons until it is phased out, together with the customs duties on these products, on 1 January 2004.

Table 2

Heading No.	H.S. Code	Description of products
03.01		Live fish.
		- Other live fish :
	0301.91	-- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i>)
	0301.93	-- Carp
ex	0301.99	-- Other:
	11	--- Pacific salmon (<i>Oncorhynchus spp.</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
	19	--- Other
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.
		- Salmonidae, excluding livers and roes:
	0302.11	-- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus 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:
	10	--- Megrim (<i>Lepidorhombus spp.</i>)
		- Other fish, excluding livers and roes :
	0302.65	-- Dogfish and other sharks

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Heading No.	H.S. Code	Description of products
03.03	ex 0302.69	-- Other:
		--- Freshwater fish:
		11 ---- Carp
		19 ---- Other
		--- Saltwater fish:
		51 ---- Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)
03.03	0303.21	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.
		- Other salmonidae, excluding livers and roes :
		-- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i>) except <i>Salmo trutta</i> and <i>salmo gairdneri</i>
03.04	ex 0303.79	-- Other
		--- Freshwater fish:
		11 ---- Carp
		19 ---- Other
03.04	ex 0304.10	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.
		- Fresh or chilled
		-- Fillets:
		--- Of freshwater fish:
		11 ---- Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i>) except <i>salmo trutta</i> and <i>salmo gairdneri</i>
		19 ---- Of other freshwater fish
		-- Other fish meat (whether or not minced)

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Heading No.	H.S. Code	Description of products
	91	--- Freshwater fish
ex	0304.20	- Frozen fillets: -- Of freshwater fish:
	11	--- Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i>) except <i>Salmo trutta</i> and <i>salmo gairdneri</i>
	19	--- Of other freshwater fish
ex	0304.90	- Other
	10	-- Of freshwater fish
03.06		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. - Frozen :
	0306.13	-- Shrimps and prawns - Not frozen :
	0306.23	-- Shrimps and prawns
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption. - Octopus (<i>Octopus spp.</i>):
ex	0307.51	-- Live, fresh or chilled: --- Calamary, fresh or chilled

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Heading No.	H.S. Code	Description of products
ex	0307.59	-- Other:
		--- Calamary, frozen
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
		- Other:
	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.
	1605.20	- Shrimps and prawns
ex	1605.90	- Other:
		-- Calamary

Article 4

1. Switzerland, including the territory of the Principality of Liechtenstein may maintain customs duties on imports of products originating in the West Bank and the Gaza Strip listed in Table 3 below.

Table 3

Heading No.	Description of products
ex. 0511.91	Feedingstuffs for production animals
ex 15.04 and 15.16.10	Fats and oils for human consumption
ex 23.01.10 and 23.01.20	Feedingstuffs for production animals
ex 23.09.90	Feedingstuffs for production animals

ANNEX III

ON THE INTERPRETATION OF ARTICLE 17

STATE AID

ANNEX IIION THE INTERPRETATION OF ARTICLE 17STATE AID

The EFTA States and the Palestinian Authority agree that the application of Article 17 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 17; 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 17:
- (i) credits and loans from state sources or agencies, if the interest and capital repayments are in accordance with current 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 17:
- (i) 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

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- (ii) 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;
 - (iii) general aid to export promotion such as national weeks, store promotion, industrial fairs, provided that such aid is not company-specific;
 - (iv) 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 to this Agreement, which may be requested to furnish statistics detailing the reasons for the designation of such areas;
 - (v) the aid in form of general public services to trade and industry on terms and conditions not favouring certain sectors and enterprises;
 - (vi) general aid for the creation of new employment opportunities provided such jobs are not in sectors already suffering from overcapacity;
 - (vii) 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;
 - (viii) aid to small and medium-sized enterprises if 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 17:
- (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

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- (iii) aid to production in problem sectors suffering from 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 to this Agreement;
- (vi) the forms of aid to exports of goods to other Parties to this Agreement as described in the Appendix.

APPENDIX TO ANNEX IIIILLUSTRATIVE LIST OF FORMS OF EXPORT AID REFERREDTO IN ANNEX III (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.

ANNEX IV

RULES FOR THE IMPLEMENTATION OF ARTICLE 17(3)

STATE AID

ANNEX IVRULES FOR THE IMPLEMENTATION OF ARTICLE 17(3)STATE AIDI ANNUAL REPORTING

1. The EFTA States and the Palestinian Authority shall provide each other annually with complete data concerning the past state aid measures. The EFTA States may provide this information jointly.
2. The reports, covering aid by central and regional governments, shall contain information on aid by main categories, supplemented by data on main aid schemes and forms of aid used under each such category.
3. The report has to be submitted to the other party within one year following the fiscal year concerned. The first reports will cover the fiscal year 2000.
4. The calculation of the net costs of aid measures shall be made in accordance with the methodology described in Appendix 1.
5. To the extent that certain measures are the result of laws or regulations passed at an earlier stage, the date relating to the receipt of the aid is the date on which it is received by the business enterprise concerned, not the date on which it is budgeted or paid into the funds of an intermediate agency.

II PROCEDURE FOR NOTIFICATION OF NEW AID SCHEMES

6. With regard to the planned aid measures the Parties to this Agreement shall provide data on suggested aid schemes or significant amendments of existing aid schemes as early as possible, and in any case not later than 60 days after the date of implementation of the measures in question, with the view to achieving as much transparency as possible.
7. The comprehensive notifications of new aid measures shall start as from the entry into force of this Agreement and shall be done in English by using the structure of the form reproduced at Appendix 2.
8. The notification shall be sent to the EFTA Secretariat which will forward it to the Palestinian Authority in the case of a notification made by an EFTA State and to all the EFTA States in the case of a notification made by the Palestinian Authority.

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9. Each EFTA State shall have the right to request further information on a measure proposed by the Palestinian Authority as well as to comment upon it. The Palestinian Authority shall have the same right as regards a measure proposed by an EFTA State. Such requests for information and comments as well as replies to them shall be sent to the EFTA Secretariat which will forward them to the Party concerned as well as copies of the documents to other Parties for information. A request for information or a comment made on a proposed aid scheme shall not prevent the initiation of consultations or any further steps of procedure under Article 23 (Procedure for the application of safeguard measures) of this Agreement.

III REQUESTS FOR INFORMATION

10. In addition to the right to request further information on notified aid schemes the EFTA States have an obligation to provide upon the request of the Palestinian Authority information on any other aid schemes and individual cases. The Palestinian Authority has the same obligation towards the EFTA States. The procedure provided in paragraph 9 above applies to these requests.

IV OTHER PROVISIONS

11. These procedures will be reviewed by the Joint Committee in the light of any relevant developments and experiences on the functioning of the system.

APPENDIX 1 TO ANNEX IVCALCULATION OF NET COSTS OF AID MEASURES

The net cost of grants is the amount actually paid out in any year. If some previously extended grants are reconverted and partially or fully paid back, the amount is deducted.

The net cost of loans is calculated by computing the (imputed) interest on loans outstanding during the year. The rate of interest used is the average cost of government borrowing for new loans in the year concerned, not the rate over the years over which the loans have already run. The amount of interest received by the public authorities is subtracted. Possible depreciations in the value of loans (write-offs) are added to the net costs.

The net cost of guarantees is equal to the cost of guarantees met in any one year, minus the fees received in that year and minus recoveries.

The net cost of equity is the difference between the cost of government borrowing and any dividends and/or repayments received. Reductions in the value of equity capital (e.g. write-offs) are added as a cost.

APPENDIX 2 TO ANNEX IVSTATE AID - NOTIFICATION FORM FOR PLANNED AID MEASURES

1. Country.
2. Title of aid scheme/aid measure.
3. Level of government responsible for scheme/aid measure:
 - central government,
 - regional government,
 - local authority or
 - other.
4. Ministry or other administrative body with statutory responsibility for the scheme/aid measure and its implementation.
5. Legal basis:
 - e.g. law, ministerial decree etc. with title and references.
6. State whether a new scheme or an alteration to an existing one:
 - if a new scheme replaces an existing one, state which scheme.
7. If an alteration to an existing scheme give:
 - title of scheme,
 - date of previous notification
 - specify which rules and conditions are being changed and why.
8. Objective(s) of scheme/aid measure:
Indicate only one category; state secondary objectives, if any.
Horizontal:
 - SMEs
 - R&D
 - environment
 - energy-saving
 - rescue and restructuring
 - employment etc.

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Regional:

- which regions, areas are eligible?

Sectoral:

- which sectors (NACE 3 digit or equivalent national nomenclature (specify))¹ are eligible?

9. Form(s) of aid:

- grant
- soft loan (including details of the preferential interest rate and how the loan is secured)
- interest subsidy
- tax concession (c.g. deferred tax payments, lowered tax rates, exemptions of income from tax, reduced social security contributions etc.)
- equity participation
- guarantee (including details of how the guarantee is secured and any charges made for the guarantee)
- aid tied to an R&D contract concluded with industrial firms (specify)
- other (specify).

Please state the following for each form of aid:

- a precise description of its rules and conditions of application (in particular its intensity) and
- its tax treatment.

10. State the eligible costs on which the aid is calculated for each form of aid (c.g. land, buildings, equipment, personnel, training, consultants' fees, etc.).

11. State other aid limitations or criteria for each form of aid:

- specify any limits (no. of employees, turnover, balance sheet totals, other) on recipients of aid or any other positive conditions used to determine recipients;
- state whether the aid is accorded automatically once certain objective criteria are fulfilled or whether there is an element of discretion by the awarding authorities.

¹ NACE is the Central Industrial Classification of Economic Activities within the European Communities; see Council Regulation (EEC) No 3037/90 of 9 October 1990 on the statistical

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12. Repayment and penalty arrangements:
 - repayment arrangements, if any, where projects are successful;
 - penalty arrangements, if any, where projects fail to comply with the conditions on which aid was granted.
13. Cumulation of aid:
 - where there is more than one form of aid, state to what extent a recipient may combine several forms of aid;
 - state to what extent the aid in question may be combined with other aid schemes in operation.
14. Duration of aid scheme/aid measure:
 - date of aid measure/scheme coming into force and date until which it will remain in force;
 - if an existing scheme for what period of time being extended.
15. Budget/expenditure:

Give budget/expenditure figures in national currency:

 - total budget for the duration of the scheme/aid measure
 - if an existing aid scheme is to be altered, give for the last three years expenditure in the form of commitments made (including estimated revenue losses in the case of tax expenditure),
 - annual breakdown of the budget.
16. For schemes which do not have a specific sectoral or regional aim, specify any resulting sectoral or regional concentration of aid.
17. Estimated number of recipients.
18. Information/control measures envisaged to ensure that assisted projects comply with statutory objectives.
19. Fully reasoned justification of the compatibility of the aid scheme/aid measure backed by necessary statistical information.
20. Other relevant data (e.g. estimated number of jobs created and maintained).

ANNEX V

REFERRED TO IN PARAGRAPH 1 OF ARTICLE 20

List of products

ANNEX VREFERRED TO IN PARAGRAPH 1 OF ARTICLE 20

List of products

Heading No.	<u>I.L.S.Code / PLO tariff no</u>	Description of products
17.04		Sugar confectionery (including white chocolate), not containing cocoa.
	1704.90	- Other
18.06		Chocolate and other food preparations containing cocoa.
		- Other, in blocks, slabs or bars:
	1806.32	-- Not filled
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.
	1905.90	- Other
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.
	ex 2005.20	- Potatoes:
		-- In the form of flour, meal or flakes
		-- Other:
	20	--- Thinly sliced, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.

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Heading No.	H.S.Code / PLO tariff no	Description of products
		- Other :
cx	6208.91	-- Of cotton:
		--- Negligés, bathrobes, dressing gowns and similar articles:
	11	---- Of terry towelling and similar woven terry fabrics
63.02		Bed linen, table linen, toilet linen and kitchen linen.
	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton

PROTOCOL A

CONCERNING PRODUCTS REFERRED TO IN
SUB-PARAGRAPH (b)
OF ARTICLE 2

PROCESSED AGRICULTURAL PRODUCTS

PROTOCOL A¹REFERRED TO IN SUB-PARAGRAPH (b) OF ARTICLE 2PROCESSED AGRICULTURAL PRODUCTSArticle 1

1. In order to take account of differences in the cost of the agricultural raw materials incorporated in the products referred to in Articles 2 and 3 of this Protocol, this Agreement does not preclude:

- (a) the levying, upon import, of a fixed duty;
- (b) the application of measures adopted upon export.

2. The fixed duties, levied upon import, shall be based on, but not exceed, the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the products concerned.

Article 2

1. For products listed in the Table, originating in the West Bank and the Gaza Strip, Iceland, Liechtenstein/Switzerland and Norway respectively shall accord the concessions indicated in the Table.

2. Taking into account the provisions laid down in Article 1 of this Protocol, Iceland, Liechtenstein/Switzerland and Norway shall, based on reviews that can be requested by either side, accord for products listed in the Table, originating in the West Bank and the Gaza Strip, treatment not less favourable than that accorded to the European Community.

Article 3

For products listed in the Table, originating in an EFTA State, the Palestinian Authority shall not apply fixed duties higher than those applicable at the entry into force of this Agreement. No new fixed duties shall be introduced on imports of these products.

¹ As amended by Joint Committee Decision No. 5 of 2003 (1 August 2003); entry into force on 1 August 2003, and subsequently by Joint Committee Decision No 1 of 2008 (13 March 2008); entry into force on 1 October 2010.

Article 4

1. The EFTA States shall notify the Palestinian Authority and the Palestinian Authority shall notify the EFTA States at an early stage, at least before the entering into force, of all measures applied under Article 1 of this Protocol.
2. The Palestinian Authority and the EFTA States shall inform each other of all changes in the treatment accorded to the European Community.

Article 5

The EFTA States and the Palestinian Authority shall review periodically the development of their trade in products covered by this Protocol. A first review shall take place at the latest after the introduction of any changes in the relations with the European Community. In the light of these reviews and taking into account the arrangements between the Parties and the European Community or in the WTO, the EFTA States and the Palestinian Authority shall decide on possible changes to the product coverage of this Protocol, as well as on a possible development of the measures applied under Article 1 of this Protocol.

TABLE TO PROTOCOL A¹

HS Heading	Description of products	Iceland	Norway	Switzerland/ Lichtenstein
04.03	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 10	- Yogurt:			
	-- Flavoured or containing added fruit, nuts or cocoa	*	*	*
ex 90	- Other:			
	-- Flavoured or containing added fruit, nuts or cocoa	*	*	*
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	FREE	FREE	FREE
05.02	Pigs' hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	FREE	FREE	FREE
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	FREE	FREE	FREE ¹⁾
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	FREE	FREE	FREE
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape; powder and waste thereof.	FREE	FREE	FREE ¹⁾
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	FREE	FREE	FREE
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			

¹⁾ As amended by Joint Committee Decision No. 5 of 2003 (1 August 2003); entry into force on 1 August 2003, and subsequently by Joint Committee Decision No. 1 of 2008 (13 March 2008); entry into force on 1 October 2010.

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IIS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
ex 99	-- Other:			
	--- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	FREE	FREE	FREE
	--- Natural sponges of animal origin.	FREE	FREE	FREE
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
40	- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	FREE ¹⁾	FREE
07.11	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 90	- Other vegetables; mixtures of vegetables:			
	-- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	FREE ¹⁾	FREE
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	FREE	FREE	FREE
09.02	Tea, whether or not flavoured.	FREE	FREE	FREE
13.02	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:			
12	-- Of liquorice	FREE	FREE	FREE
13	-- Of hops	FREE	FREE	FREE
ex 19	-- Other:			
	--- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	FREE	FREE	FREE
	--- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	FREE	FREE	FREE
	--- Other medicinal than intermixtures of vegetable extracts for the manufacture of beverages or of food preparations or of vanilla oleoresin	FREE	FREE	FREE
20	- Pectic substances, pectinates and pectates	FREE	FREE	FREE
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			

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HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
31	-- Agar-agar	FREE	FREE	FREE
32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	FREE	FREE	FREE
39	-- Other	FREE	FREE	FREE
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	FREE	FREE	FREE
14.04	Vegetable products not elsewhere specified or included.	FREE	FREE	FREE ¹⁾
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 20	- Vegetable fats and oils and their fractions:			
	-- Hydrogenated castor oil, so called "opal-wax"	FREE	FREE	FREE
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
ex 10	- Margarine, excluding liquid margarine:			
	-- Containing more than 10 % but not more than 15 % by weight of milk fats	*	*	*
ex 90	- Other:			
	-- Containing more than 10 % but not more than 15 % by weight of milk fats	*	(*)	*
	-- Edible mixtures or preparations of a kind used as mould release preparations	FREE	FREE	FREE
15.18	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 15.16; 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.			
ex 00	Linoxyn	FREE	FREE	FREE
15.20	Glycerol, crude; glycerol waters and glycerol lyes.	FREE	FREE ¹⁾	FREE

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HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	FREE	FREE	FREE
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	FREE	FREE ¹⁾	FREE
17.02	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,	FREE	FREE ¹⁾	FREE
ex 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	-- Chemically pure maltose	FREE	FREE ¹⁾	FREE ²⁾
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	FREE	*	*
18.03	Cocoa paste, whether or not defatted.	FREE	FREE	FREE
18.04	Cocoa butter, fat and oil.	FREE	FREE	FREE
18.05	Cocoa powder, not containing added sugar or other sweetening matter.	FREE	FREE	FREE
18.06	Chocolate and other food preparations containing cocoa.			
10	- Cocoa powder, containing added sugar or other sweetening matter	FREE	FREE	*
20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	(*)	*	*
	- Other, in blocks, slabs or bars:			
31	-- Filled	*	*	*
32	-- Not filled	(*)	*	*
90	- Other	(*)	*	*

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HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
10	- Preparations for infant use, put up for retail sale	FREE	*	*
20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	(*)	*	*
90	- Other	FREE	(*)	(*)
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; couscous, whether or not prepared.			
	- Uncooked pasta, not stuffed or otherwise prepared:			
11	-- Containing eggs	*	*	*
19	-- Other	FREE	*	*
ex 20	- Stuffed pasta, whether or not cooked or otherwise prepared:			
	-- Other than products containing more than 20% by weight of sausage, meat, meat offal or blood, or any combination thereof	(*)	*	*
30	- Other pasta	(*)	*	*
40	- Couscous	(*)	*	*
19.03	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	FREE	*	FREE
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 or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	FREE	FREE	*

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HS Heading	Description of products	Iceland	Norway	Switzerland/ Lichtenstein
20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	FREE	*	*
30	- Bulgur wheat	(*)	FREE	*
90	- Other	(*)	(*)	*
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.			
10	- Crispbread	FREE	*	*
20	- Gingerbread and the like	*	*	*
	- Sweet biscuits; waffles and wafers:			
31	-- Sweet biscuits	*	*	*
32	-- Waffles and wafers	*	*	*
40	- Rusks, toasted bread and similar toasted products	*	*	*
90	- Other	(*)	*	(*) ¹⁾
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
ex 90	- Other:			
	-- Sweet corn (<i>Zea mays var. saccharata</i>); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	FREE	(*)	FREE
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
90	- Other	FREE	FREE	FREE
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
ex 10	- Potatoes:			
	-- In the form of flour, meal or flakes	FREE	*	*
ex 90	- Other vegetables and mixtures of vegetables:			
	-- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	FREE ¹⁾	FREE

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IIS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
ex 20	- Potatoes:			
	-- In the form of flour, meal or flakes	FREE	*	*
80	- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	FREE ¹⁾	FREE
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).			
ex 00	- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	*	FREE
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
10	- Homogenised preparations	FREE	*	*
	- Other:			
91	-- Citrus fruit	FREE	FREE	*
99	-- Other	FREE	(*)	*
20.08	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:			
ex 11	-- Ground-nuts:			
	--- Peanut butter	FREE	FREE	*
	--- Ground nuts, roasted	FREE	*	FREE
	- Other, including mixtures other than those of subheading 2008.19:			
91	-- Palm hearts	FREE	FREE ¹⁾	FREE
ex 99	-- Other:			
	--- Maize (corn) other than sweet corn (<i>Zea mays var. saccharata</i>)	FREE	*	FREE

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IIS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :			
11	-- Extracts, essences and concentrates	FREE	FREE	FREE
12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	FREE	FREE	(*)
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	FREE	FREE	(*)
30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	FREE	FREE	FREE
21.02	Yeasts (active or inactive); other single-cell microorganisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
10	- Active yeasts	FREE	FREE	FREE ²⁾
20	- Inactive yeasts; other single-cell micro-organisms, dead	FREE	FREE ¹⁾	FREE ¹⁾
30	- Prepared baking powders	FREE	FREE	FREE
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
10	- Soya sauce	FREE	FREE	FREE
20	- Tomato ketchup and other tomato sauces	FREE	(*)	FREE
30	- Mustard flour and meal and prepared mustard	FREE	FREE	FREE ¹⁾
90	- Other	(*)	(*)	FREE
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.	*	(*)	(*)
21.05	Ice cream and other edible ice, whether or not containing cocoa.	Excluded	(*)	*
21.06	Food preparations not elsewhere specified or included.			
10	- Protein concentrates and textured protein substances	FREE	*	(*)
ex 90	- Other:			
--	- Other than flavoured or coloured sugar syrups	Excluded	(*)	(*)

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HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	FREE	FREE	FREE
22.02	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 20.09.			
10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	FREE	FREE	FREE
90	- Other	(*)	(*)	(*)
22.03	Beer made from malt.	FREE	FREE	FREE
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	FREE	FREE	FREE
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
20	- Ethyl alcohol and other spirits, denatured, of any strength	FREE	FREE	FREE
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
20	- Spirits obtained by distilling grape wine or grape marc	FREE	FREE	FREE
30	- Whiskies	FREE	FREE	FREE
40	- Rum and other spirits obtained by distilling fermented sugar-cane products	FREE	FREE	FREE
50	- Gin and Geneva	FREE	FREE	FREE
60	- Vodka	FREE	FREE	FREE
70	- Liqueurs and cordials	FREE	FREE	FREE
90	- Other	FREE	FREE	(*)
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	FREE	FREE	FREE

- * = Duty in accordance with Article 1.1(a) in this Annex.
 FREE = No fixed duty in accordance with Article 1.1(a) applied.
 (*) = Contains also tariff lines with are "free".
 1) = When for feed purpose: Norway: Partial concessions. Switzerland: No concessions.
 2) = Concessions not granted for baker's yeast and whn for feed purpose.

PROTOCOL B

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

PROTOCOL B¹**CONCERNING THE DEFINITION OF THE CONCEPT OF
"ORIGINATING PRODUCTS" AND
METHODS OF ADMINISTRATIVE COOPERATION****TABLE OF CONTENTS**

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in an EFTA State or the West Bank and Gaza Strip in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in an EFTA State or the West Bank and Gaza Strip;
- (h) "value of originating materials" means the value of such materials as defined in (g) applied *mutatis mutandis*;
- (i) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the countries and territories referred to in Articles 3 and 4 with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the EFTA State concerned or in the West Bank and Gaza Strip;

- (j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;
- (l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) "territories" includes territorial waters;
- (n) "an EFTA State" means any of the following states: Iceland, Norway or Switzerland (including Liechtenstein)¹, as the case may be;
- (o) "Party" means, Iceland, Norway, Switzerland, Liechtenstein or the West Bank and Gaza Strip.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in an EFTA State:
 - (a) products wholly obtained in an EFTA State within the meaning of Article 5;
 - (b) products obtained in an EFTA State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in an EFTA State within the meaning of Article 6;
 - (c) goods originating in the European Economic Area (EEA), within the meaning of Protocol 4 to the Agreement on the European Economic Area.

¹ Due to the customs union between Switzerland and Liechtenstein, products originating in Liechtenstein are considered as originating in Switzerland.

2. For the purpose of implementing this Agreement, the following products shall be considered as originating in the West Bank and Gaza Strip:
 - (a) products wholly obtained in the West Bank and Gaza Strip within the meaning of Article 5;
 - (b) products obtained in the West Bank and Gaza Strip incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the West Bank and Gaza Strip within the meaning of Article 6.
3. The provisions of paragraph 1 (c) shall only apply provided a free trade agreement is applicable between, on the one hand, the West Bank and Gaza Strip and, on the other hand, the European Union.

Article 3

Cumulation in an EFTA State

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in an EFTA State if such products are obtained there, incorporating materials originating in Iceland, Norway, Switzerland (including Liechtenstein)¹, Turkey or the European Union, provided that the working or processing carried out in the EFTA State concerned goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
2. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in an EFTA State if such products are obtained there, incorporating materials originating in the Faeroe Islands or in any country or territory which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995², other than Turkey, or in any country participating to the Stabilisation and Association Process³, provided that the working or processing carried out in an EFTA State goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
3. Where the working or processing carried out in an EFTA State does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the EFTA State concerned only where the value added there is greater than the value of the materials used originating in any one of the other countries and territories referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in the EFTA State concerned.

¹ The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland and is a Contracting Party to the Agreement of 2 May 1992 on the European Economic Area.

² Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, Syria, Tunisia, the West Bank and Gaza Strip.

³ The countries covered by the Stabilisation and Association process, the EU's policy for the Western Balkans, are Albania, Bosnia and Herzegovina, Croatia, the former Yugoslav Republic of Macedonia, Montenegro and Serbia. See also the Kosovo and Serbia in UN Security Council Resolution 1244/99.

4. Products, originating in one of the countries and territories referred to in paragraphs 1 and 2, which do not undergo any working or processing in the EFTA State concerned, retain their origin if exported into one of these countries and territories.
5. The cumulation provided for in this Article may only be applied provided that:
 - (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries and territories involved in the acquisition of the originating status and the country of destination;
 - (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol; and
 - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the EFTA States and the West Bank and Gaza Strip.

The cumulation provided for in this Article shall apply from the date agreed by the Parties concerned and indicated in the notice published in the respective official gazettes.

The EFTA States shall provide the West Bank and Gaza Strip, through the EFTA Secretariat with details of the Agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries and territories referred to in paragraphs 1 and 2.

Article 4

Cumulation in the West Bank and Gaza Strip

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in the West Bank and Gaza Strip if such products are obtained there, incorporating materials originating in Iceland, Norway, Switzerland (including Liechtenstein)¹, Turkey or the European Union, provided that the working or processing carried out in the West Bank and Gaza Strip goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

¹ The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland and in consequence benefits from the Agreement of 23 May 1993 on the European Economic Area

2. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in the West Bank and Gaza Strip if such products are obtained there, incorporating materials originating in the Faroe Islands or in any country or territory which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995¹, other than Turkey, or in any country participating to the Stabilisation and Association Process², provided that the working or processing carried out in the West Bank and Gaza Strip goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
3. Where the working or processing carried out in the West Bank and Gaza Strip does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the West Bank and Gaza Strip only where the value added there is greater than the value of the materials used originating in any one of the other countries and territories referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in the West Bank and Gaza Strip.
4. Products, originating in one of the countries and territories referred to in paragraphs 1 and 2, which do not undergo any working or processing in the West Bank and Gaza Strip, retain their origin if exported into one of these countries and territories.
5. The cumulation provided for in this Article may only be applied provided that:
 - (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries and territories involved in the acquisition of the originating status and the country of destination;
 - (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol; and
 - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the EFTA States and the West Bank and Gaza Strip.

The cumulation provided for in this Article shall apply from the date agreed by the Parties concerned and indicated in the notice published in the respective official gazettes.

The West Bank and Gaza Strip shall provide the EFTA States, through the EFTA Secretariat with details of the Agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries and territories referred to in paragraphs 1 and 2.

¹ Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, Syria, Tunisia, the West Bank and Gaza Strip.

² The countries covered by the Stabilisation and Association process, the EU's policy for the Western Balkans, are Albania, Bosnia and Herzegovina, Croatia, the former Yugoslav Republic of Macedonia, Montenegro and Serbia, including Kosovo as defined in UN Security Council Resolution 1244/99.

Article 5**Wholly obtained products**

1. The following shall be considered as wholly obtained in an EFTA State or the West Bank and Gaza Strip:
 - (a) mineral products extracted from their soil or from their seabed;
 - (b) vegetable products harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products obtained by hunting or fishing conducted there;
 - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Parties by their vessels;
 - (g) products made aboard their factory ships exclusively from products referred to in (f);
 - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
 - (k) goods produced there exclusively from the products specified in (a) to (j).
2. The terms "their vessels" and "their factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
 - (a) which are registered or recorded in an EFTA State or in the West Bank and Gaza Strip;
 - (b) which sail under the flag of an EFTA State or of the West Bank and Gaza Strip;
 - (c) which are owned to an extent of at least 50 per cent by nationals of EFTA States or of the West Bank and Gaza Strip, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of EFTA States or of the West Bank and Gaza Strip and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

- (d) of which the master and officers are nationals of EFTA States or of the West Bank and Gaza Strip; and
- (e) of which at least 75 per cent of the crew are nationals of EFTA States or of the West Bank and Gaza Strip.

Article 6

Sufficiently worked or processed products

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

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

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:
 - (a) their total value does not exceed 10 per cent of the ex-works price of the product;
 - (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 7.

Article 7

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;

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

Article 8

Unit of qualification

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

It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
 - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 9

Accessories, spare parts and tools

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

Article 10**Sets**

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

Article 11**Neutral elements**

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

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

TITLE III**TERRITORIAL REQUIREMENTS**Article 12**Principle of territoriality**

Except as provided for in Article 2(1)(c), Articles 3 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in an EFTA State or the West Bank and Gaza Strip.

Except as provided for in Articles 3 and 4, where originating goods exported from an EFTA State or the West Bank and Gaza Strip to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same as those exported; and

- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside an EFTA State or the West Bank and Gaza Strip on materials exported from an EFTA State or the West Bank and Gaza Strip and subsequently reimported there, provided:
- (a) the said materials are wholly obtained in an EFTA State or the West Bank and Gaza Strip or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
- (i) the reimported goods have been obtained by working or processing the exported materials; and
- (ii) the total added value acquired outside the EFTA State concerned or the West Bank and Gaza Strip by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside an EFTA State or the West Bank and Gaza Strip. But where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside the EFTA State concerned or the West Bank and Gaza Strip by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying the provisions of paragraphs 3 and 4, "total added value" shall be taken to mean all costs arising outside the EFTA State concerned or the West Bank and Gaza Strip, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.
8. Any working or processing of the kind covered by the provisions of this Article and done outside an EFTA State or the West Bank and Gaza Strip shall be done under the outward processing arrangements, or similar arrangements.

Article 13**Direct transport**

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Parties or through the territories of the other countries and territories referred to in Articles 3 and 4 with which cumulation is applicable. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the Parties.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:
 - (a) a single transport document covering the passage from the exporting country through the country of transit; or
 - (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
 - (c) failing these, any substantiating documents.

Article 14**Exhibitions**

1. Originating products, sent for exhibition in a country other than those referred to in Articles 3 and 4 with which cumulation is applicable and sold after the exhibition for importation into an EFTA State or the West Bank and Gaza Strip shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from an EFTA State or the West Bank and Gaza Strip to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in an EFTA State or the West Bank and Gaza Strip;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV**DRAWBACK OR EXEMPTION**Article 15**Prohibition of drawback of, or exemption from, customs duties**

1. Non-originating materials used in the manufacture of products originating in an EFTA State, in the West Bank and Gaza Strip or in one of the other countries and territories referred to in Articles 3 and 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in an EFTA State or the West Bank and Gaza Strip to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in an EFTA State or the West Bank and Gaza Strip to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8 (2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.
6. The provisions of this Article shall apply as from 1 January 2013 and may be reviewed by common accord.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Products originating in an EFTA State shall, on importation into the West Bank and Gaza Strip and products originating in the West Bank and Gaza Strip shall, on importation into an EFTA State, benefit from the Agreement upon submission of one of the following proofs of origin:
 - (a) a movement certificate EUR.1, a specimen of which appears in Annex III a;
 - (b) a movement certificate EUR-MED, a specimen of which appears in Annex III b;
 - (c) in the cases specified in Article 22(1), a declaration, subsequently referred to as the "invoice declaration" or the "invoice declaration EUR-MED", given by the exporter on an invoice, a delivery note or any other commercial document

which describes the products concerned in sufficient detail to enable them to be identified; the texts of the invoice declarations appear in Annexes IV a and b.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1 or EUR-MED

1. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 or EUR-MED and the application form, specimens of which appear in the Annexes III a and b. These forms shall be completed in one of the official languages of a Party, or in English, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities of an EFTA State or the West Bank and Gaza Strip in the following cases:
 - if the products concerned can be considered as products originating in an EFTA State, in the West Bank and Gaza Strip or in one of the other countries referred to in Articles 3(1) and 4(1) with which cumulation is applicable, without application of cumulation with materials originating in one of the countries and territories referred to in Articles 3(2) and 4(2), and fulfil the other requirements of this Protocol;
 - if the products concerned can be considered as products originating in one of the other countries and territories referred to in Articles 3(2) and 4(2) with which cumulation is applicable, without application of cumulation with materials originating in one of the other countries and territories referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol, provided that a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin;

5. A movement certificate EUR-MED shall be issued by the customs authorities of an EFTA State or the West Bank and Gaza Strip if the products concerned can be considered as products originating in an EFTA State, in the West Bank and Gaza Strip or in one of the other countries and territories referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the other requirements of this Protocol and:
- cumulation was applied with materials originating in one of the countries and territories referred to Articles 3(2) and 4(2), or
 - the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries and territories referred to in Articles 3(2) and 4(2), or
 - the products may be re-exported from the country of destination to one of the other countries and territories referred to in Articles 3(2) and 4(2).
6. A movement certificate EUR-MED shall contain one of the following statements in English in Box 7:
- if origin has been obtained by application of cumulation with one or more of the countries and territories referred to in Articles 3 and 4:

“CUMULATION APPLIED WITH”
 - if origin has been obtained without the application of cumulation of with one or more of the countries and territories referred to in Articles 3 and 4:

“NO CUMULATION APPLIED”
7. The customs authorities issuing movement certificates EUR.1 or EUR-MED shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
8. The date of issue of the movement certificate EUR.1 or EUR-MED shall be indicated in Box 11 of the certificate.
9. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18**Movement certificates EUR.1 or EUR-MED issued retrospectively**

1. Notwithstanding Article 17(9), a movement certificate EUR.1 or EUR-MED may exceptionally be issued after exportation of the products to which it relates if:
 - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 or EUR-MED was issued but was not accepted at importation for technical reasons.
2. Notwithstanding Article 17(9), a movement certificate EUR-MED may be issued after exportation of the products to which it relates and for which a movement certificate EUR.1 was issued at the time of exportation, provided that it is demonstrated to the satisfaction of the customs authorities that the conditions referred to in Article 17(5) are satisfied.
3. For the implementation of paragraphs 1 and 2, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 or EUR-MED relates, and state the reasons for his request.
4. The customs authorities may issue a movement certificate EUR.1 or EURMED retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
5. Movement certificates EUR.1 or EUR-MED issued retrospectively by application of paragraph 1 must be endorsed with the following phrase in English:

"ISSUED RETROSPECTIVELY"

Movement certificates EUR-MED issued retrospectively by application of paragraph 2 must be endorsed with the following phrase in English:

"ISSUED RETROSPECTIVELY (Original EUR.1 no.....[date and place of issue])"
6. The endorsement referred to in paragraph 5 shall be inserted in Box 7 of the movement certificate EUR.1 or EUR-MED.

Article 19**Issue of a duplicate movement certificate EUR.1 or EUR-MED**

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

"DUPLICATE"

3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1 or EUR-MED.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1 or EUR-MED, shall take effect as from that date.

Article 20

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

When originating products are placed under the control of a customs office in an EFTA State or the West Bank and Gaza Strip, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 or EUR-MED for the purpose of sending all or some of these products elsewhere within an EFTA State or the West Bank and Gaza Strip. The replacement movement certificate(s) EUR.1 or EUR-MED shall be issued by the customs office under whose control the products are placed.

Article 21**Accounting segregation**

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method to be used for managing such stocks.
2. This method must be able to ensure that, for a specific reference-period, the number of products obtained which could be considered as "originating" is the same as that which would have been obtained if there had been physical segregation of the stocks.
3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.
4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
6. The customs authorities shall monitor the use made of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

Article 22**Conditions for making out an invoice declaration
or an invoice declaration EUR-MED**

1. An invoice declaration or an invoice declaration EUR-MED as referred to in Article 16(1)(c) may be made out:
 - (a) by an approved exporter within the meaning of Article 23, or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6,000.
2. Without prejudice to paragraph 3, an invoice declaration shall be issued in the following cases:
 - if the products concerned can be considered as products originating in an EFTA State, in the West Bank and Gaza Strip or in one of the other countries referred to in Articles 3(1) and 4(1) with which cumulation is applicable, without application of cumulation with materials originating in one of the countries and territories referred to in Articles 3(2) and 4(2), and fulfil the other requirements of this Protocol;

- if the products concerned can be considered as products originating in one of the other countries and territories referred to in Articles 3(2) and 4(2) with which cumulation is applicable, without application of cumulation with materials originating in one of the other countries and territories referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol, provided that a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin;
3. An invoice declaration EUR-MED shall be made out if the products concerned can be considered as products originating in an EFTA State, in the West Bank and Gaza Strip or in one of the other countries and territories referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the other requirements of this Protocol and:
- cumulation was applied with materials originating in one of the countries and territories referred to Articles 3(2) and 4(2), or
 - the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries and territories referred to in Articles 3(2) and 4(2), or
 - the products may be re-exported from the country of destination to one of the other countries and territories referred to in Articles 3(2) and 4(2).
4. An invoice declaration EUR-MED shall contain one of the following statements in English:
- if origin has been obtained by application of cumulation with one or more of the countries and territories referred to in Articles 3 and 4:

“CUMULATION APPLIED WITH”
 - if origin has been obtained without the application of cumulation of with one or more of the countries and territories referred to in Articles 3 and 4:

“NO CUMULATION APPLIED”
5. The exporter making out an invoice declaration or an invoice declaration EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
6. An invoice declaration or an invoice declaration EUR-MED shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annexes IV a and b, using one of the linguistic versions set out in these Annexes and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
7. Invoice declarations and invoice declarations EUR-MED shall bear the original signature of the exporter in manuscript. However, an approved exporter within the

meaning of Article 23 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

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

Article 23

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter, hereafter referred to as "approved exporter", who makes frequent shipments of products under this Agreement to make out invoice declarations or invoice declarations EUR-MED irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration or the invoice declaration EUR-MED.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 24**Validity of proof of origin**

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 25**Submission of proof of origin**

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

Article 26**Importation by instalments**

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

Article 27**Exemptions from proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the

case of products sent by post, this declaration can be made on the customs declaration CN22 / CN23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1,200 in the case of products forming part of travellers' personal luggage.

Article 28

Supporting documents

The documents referred to in Articles 17(3) and 22(5) used for the purpose of proving that products covered by a movement certificate EUR.1, a movement certificate EUR-MED, an invoice declaration or an invoice declaration EUR-MED can be considered as products originating in an EFTA State, in the West Bank and Gaza Strip or in one of the other countries and territories referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in an EFTA State or in the West Bank and Gaza Strip where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in an EFTA State or in the West Bank and Gaza Strip, issued or made out in an EFTA State or in the West Bank and Gaza Strip, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1, movement certificates EUR-MED, invoice declarations or invoice declarations EUR-MED proving the originating status of materials used, issued or made out in an EFTA State or the West Bank and Gaza Strip in accordance with this Protocol, or in one of the other countries and territories referred to in Articles 3 and 4, in accordance with rules of origin which are identical to the rules in this Protocol;
- (e) appropriate evidence concerning working and processing undergone outside an EFTA State or the West Bank and Gaza Strip by application of Article 12, proving that the requirements of that Article have been satisfied.

Article 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration or an invoice declaration EUR-MED shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 22(5).
3. The customs authorities of the exporting country issuing a movement certificate EUR.1 or EUR-MED shall keep for at least three years the application form referred to in Article 17(2).
4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1, the movement certificates EUR-MED, the invoice declarations and the invoice declarations EUR-MED submitted to them.

Article 30

Discrepancies and formal errors

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

Article 31

Amounts expressed in euro

1. For the application of the provisions of Article 22(1)(b) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the countries and territories referred to in Articles 3 and 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries and territories concerned.
2. A consignment shall benefit from the provisions of Article 22(1)(b) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country or territory concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. The Parties shall be notified of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Sub-Committee on customs and origin matters at the request of any of the Parties. When carrying out this review, the Sub-Committee on customs and origin matters shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 32

Mutual assistance

1. The customs authorities of the EFTA States and of the West Bank and Gaza Strip shall provide each other, through the EFTA Secretariat, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and EUR-MED and with the addresses of the customs authorities responsible for verifying those certificates, invoice declarations and invoice declarations EUR-MED.
2. In order to ensure the proper application of this Protocol, the EFTA States and the West Bank and Gaza Strip shall assist each other, through the competent customs administrations, in checking the authenticity of movement certificates EUR.1, movement certificates EUR-MED, invoice declarations and invoice declarations EUR-MED, and the correctness of the information given in these documents.

Article 33

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

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

Article 34**Dispute settlement**

1. Where disputes arise in relation to the verification procedures of Article 33 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee.
2. In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

Article 35**Penalties**

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

Article 36**Free zones**

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

TITLE VII

FINAL PROVISIONS

Article 37**Sub-Committee on customs and origin matters**

1. A Sub-Committee of the Joint Committee on Customs and Origin Matters is hereby established.
2. The functions of the Sub-Committee shall be to exchange information, review developments, prepare and co-ordinate positions, prepare technical amendments to the rules of origin and assist the Joint Committee regarding:
 - (a) rules of origin and administrative co-operation as set out in this Protocol;
 - (b) other matters that are referred to the Sub-Committee by the Joint Committee.
3. The Sub-Committee shall be chaired alternatively by a representative of an EFTA State or the West Bank and Gaza Strip for an agreed period of time. The chairperson shall be determined by the Party in which the meeting of the Sub-Committee shall be held. The Sub-Committee shall act by consensus.
4. The Sub-Committee shall report to the Joint Committee. The Sub-Committee may make recommendations to the Joint Committee on matters related to its functions.
5. The Sub-Committee shall meet as often as required. It may be convened by the Joint Committee or upon request of any Party. The venue shall alternate between the West Bank and Gaza Strip and an EFTA State.
6. A provisional agenda for each meeting shall be prepared by the chairperson in consultation with both Parties, and forwarded to both Parties, as a general rule, not later than two weeks before the meeting.

Article 38**Transitional provision for goods in transit or storage**

The provisions of this Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Protocol are either in transit or are in an EFTA State or in the West Bank and Gaza Strip in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within four months of the said date, of a movement certificate EUR.1 or EUR-MED issued retrospectively by the customs authorities of the exporting country together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 13.

Article 39

Annexes

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

ANNEX I TO PROTOCOL B**Introductory notes to the list in Annex II****Note 1:**

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

Note 2:

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

Note 3:

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

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in the Party concerned from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the Party concerned. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2 The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3 Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may 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 ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

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

Example:

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

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

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

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

Example:

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

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

Note 4:

- 4.1 The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed, but not spun.
- 4.2 The term "natural fibres" includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as the wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and the other vegetable fibres of headings 5301 to 5305.
- 4.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4 The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,

- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 per cent of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

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

coloured adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

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

Example:

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

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

Note 7

- 7.1 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
- vacuum-distillation;
 - redistillation by a very thorough fractionation-process;
 - cracking;
 - reforming;
 - extraction by means of selective solvents;
 - the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

- (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
- 7.2 For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:
- (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation-process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (ij) isomerisation;
 - (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 per cent of the sulphur-content of the products processed (ASTM D 1266-59 T method);
 - (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
 - (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250°C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;

- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 per cent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur contents, any combination of these operations or like operations, do not confer origin.
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ANNEX II TO PROTOCOL B

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

The products mentioned in the list may not be all covered by the Agreement. It is, therefore, necessary to consult the other parts of the Agreement.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4 0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used are wholly obtained	Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex Chapter 5 ex 0502	Products of animal origin, not elsewhere specified or included; except for: Prepared pigs' bristles or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used are wholly obtained	Cleaning, disinfecting, sorting and straightening of bristles and hair
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

(1)	(2)	(3) or	(4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
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: - Mucilages and thickeners, modified, derived from vegetable products - Other	Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Fats from bones or waste - Other	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506 Manufacture from: meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		

(1)	(2)	(3)	or	(4)
1504	- Fats from bones or waste - Other Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - Solid fractions - Other	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506 Manufacture in which all the materials of Chapter 2 used are wholly obtained		
ex 1505	Refined lanolin	Manufacture from materials of any heading, including other materials of heading 1504 Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained Manufacture from crude wool grease of heading 1505		
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - Solid fractions - Other	Manufacture from materials of any heading, including other materials of heading 1506 Manufacture in which all the materials of Chapter 2 used are wholly obtained		
1507 to 1515	Vegetable oils and their fractions: - Soya, ground nut, palm, copra, palm kernel, babassu, tung and citieica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other	Manufacture from materials of any heading, except that of the product Manufacture from other materials of headings 1507 to 1515 Manufacture in which all the vegetable materials used are wholly obtained		
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or claudinised, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used		
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used		
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained		
ex Chapter 17 ex 1701	Sugars and sugar confectionery, except for: Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or coloring matter	Manufacture from materials of any heading, except that of the product Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		

(1)	(2)	(3) or	(4)
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: - Chemically-pure maltose and fructose - Other sugars in solid form, containing added flavouring or colouring matter - Other	Manufacture from materials of any heading, including other materials of heading 1702 Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: - Malt extract - Other	Manufacture from cereals of Chapter 10 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
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: - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	

(1)	(2)	(3) or	(4)
1903	- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siflings or similar forms	Manufacture in which: - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials of any heading, except those of heading 1805, - in which all the cereals and flour (except durum wheat and <i>Zea mays</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	- Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained	
2103	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: - Sauces and preparations thereof; mixed condiments and mixed seasonings - Mustard flour and meal and prepared mustard	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
ex 2104	Soups and broths and preparations thereof	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained	
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 2009	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	

(1)	(2)	(3)	(4)
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3) or (4)
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2852	- Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphated, nitrated or nitrosated derivatives - Cyclic acetals and internal hemiacetals and their halogenated, sulphated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; 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 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Other -- Human blood -- Animal blood prepared for therapeutic or prophylactic uses -- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins -- Haemoglobin, blood globulins and serum globulins -- Other 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
3003 and 3004	<p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> - Obtained from amikacin of heading 2941 - Other 	<p>Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 3006	<ul style="list-style-type: none"> - Waste pharmaceuticals specified in note 4(k) to this Chapter - Sterile surgical or dental adhesion barriers, whether or not absorbable: -- made of plastics 	<p>The origin of the product in its original classification shall be retained</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (*)</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

(1)	(2)	(3)	or	(4)
	-- made of fabrics - Appliances identifiable for ostomy use	Manufacture from (?): - natural fibres - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture:		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	- from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 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:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture from tanning extracts of vegetable origin		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives			Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes (?)	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading, including materials of a different "group" (?) in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpeneation of essential oils; aqueous distillates and aqueous solutions of essential oils			Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	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 elastex; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404 However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - Starch ethers and esters - Other	Manufacture from materials of any heading, including other materials of heading 3505 Manufacture from materials of any heading, except those of heading 1108		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	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		
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
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: - Instant print film for colour photography, in packs - Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; - Carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		

(1)	(2)	(3)	or	(4)
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

(1)	(2)	(3) or	(4)
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial monocarboxylic fatty acids, acid oils from refining - Industrial fatty alcohols	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included: - The following of this heading: -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthonic acids, their water-insoluble salts and their esters -- Sorbitol other than that of heading 2905 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolumines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- 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 -- Sulphonaphthonic 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	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % 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
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below: - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content - Other	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (*) Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (*)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽³⁾ Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)		
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product		
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, 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 - Other: -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content -- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽³⁾ Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽³⁾		Manufacture in which the value of all the materials used does not exceed 25 % 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 Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	- Ionomer sheet or film - Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and methacrylic acid partly neutralised with metal ions, mainly zinc and sodium Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 microm ⁽⁴⁾		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	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 Chapter 40 ex 4001	Rubber and articles thereof, except for: Laminated sheets of crepe rubber for shoes	Manufacture from materials of any heading, except that of the product Lamination of sheets of natural rubber		

(1)	(2)	(3) or	(4)
4005	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	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - Retreaded pneumatic, solid or cushion tyres, of rubber - Other	Retreading of used tyres Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41 ex 4102 4104 to 4106 4107, 4112 and 4113 ex 4114	Raw hides and skins (other than furskins) and leather, except for: Raw skins of sheep or lambs, without wool on Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114 Patent leather and patent laminated leather; metallised leather	Manufacture from materials of any heading, except that of the product Removal of wool from sheep or lamb skins, with wool on Retanning of tanned leather or Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except headings 4104 to 4113 Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43 ex 4302 4303	Furskins and artificial fur; manufactures thereof; except for: Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other Articles of apparel, clothing accessories and other articles of furskin	Manufacture from materials of any heading, except that of the product Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44 ex 4403 ex 4407 ex 4408 ex 4409	Wood and articles of wood; wood charcoal; except for: Wood roughly squared Wood sawn or clipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed Sheets for veneering (including those obtained by slicing laminated wood) and 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 end-jointed Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: - Sanded or end-jointed - Beadings and mouldings	Manufacture from materials of any heading, except that of the product Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down Planing, sanding or end-jointing Splicing, planing, sanding or end-jointing Sanding or end-jointing Beading or moulding	

(1)	(2)	(3)	or	(4)
ex 4410 to ex 4413	Headings and mouldings, including moulded skirting and other moulded boards	Beading or moulding		
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size		
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces		
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used		
ex 4421	- Beadings and mouldings Match splints; wooden pegs or pins for footwear	Beading or moulding Manufacture from wood of any heading, except drawn wood of heading 4409		
ex Chapter 45 4503	Cork and articles of cork; except for: Articles of natural cork	Manufacture from materials of any heading, except that of the product Manufacture from cork of heading 4501		
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product		
ex Chapter 48 ex 4811 4816	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: Paper and paperboard, ruled, lined or squared only Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from materials of any heading, except that of the product Manufacture from paper-making materials of Chapter 47 Manufacture from paper-making materials of Chapter 47		
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery Toilet paper	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from paper-making materials of Chapter 47		
ex 4818 ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47		
ex Chapter 49 4909	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: 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 of any heading, except that of the product Manufacture from materials of any heading, except those of headings 4909 and 4911		
4910	Calendars of any kind, printed, including calendar blocks			

(1)	(2)	(3) or (4)	(4)
	<ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other 	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50 ex 5003 5004 to ex 5006 5007	Silk; except for: Silk waste (including cocoons unsuitable for reeling, yarn waste and garmetted stock), carded or combed Silk yarn and yarn spun from silk waste Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from materials of any heading, except that of the product Carding or combing of silk waste Manufacture from (?): <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn (?) Manufacture from (?): <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or 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), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 51 5106 to 5110 5111 to 5113	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: Yarn of wool, of fine or coarse animal hair or of horsehair Woven fabrics of wool, of fine or coarse animal hair or of horsehair: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from materials of any heading, except that of the product Manufacture from (?): <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn (?) Manufacture from (?):	

(1)	(2)	(3) or	(4)
		<ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product 	
ex Chapter 52 5204 to 5207	Cotton; except for: Yarn and thread of cotton;	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from (°):</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5208 to 5212	Woven fabrics of cotton: - Incorporating rubber thread - Other	<p>Manufacture from single yarn (°)</p> <p>Manufacture from (°):</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or 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), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product 	
ex Chapter 53 5306 to 5308	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: Yarn of other vegetable textile fibres; paper yarn	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from (°):</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread	<p>Manufacture from single yarn (°)</p>	

(1)	(2)	(3) or	(4)
	- Other	Manufacture from (1): - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or 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), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (1): - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn: - Incorporating rubber thread - Other	Manufacture from single yarn (1) Manufacture from (1): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or 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), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (1): - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread	Manufacture from single yarn (1)	

(1)	(2)	(3)	or	(4)
	- Other	Manufacture from (¹): - cuir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or 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), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except fur:	Manufacture from (¹): - cuir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials		
5602	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	Manufacture from (¹): - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product		
5604	- Other Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: - Rubber thread and cord, textile covered - Other	Manufacture from (¹): - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp		
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from rubber thread or cord, not textile covered Manufacture from (¹): - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from (¹): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials		

(1)	(2)	(3) or (4)
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from (?): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials
Chapter 57	Carpets and other textile floor coverings: - Of needleloom felt - Of other felt - Other	Manufacture from (?): - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing Manufacture from (?): - natural fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from (?): - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: - Combined with rubber thread - Other	Manufacture from single yarn (?) Manufacture from (?): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, desizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product
5805	Hand-woven tapestries of the types Gobelin, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	

(1)	(2)	(3)	or	(4)
5810	Embroidery in the piece, in strips or in motifs	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn		
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90 % by weight of textile materials - Other	Manufacture from yarn		
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from chemical materials or textile pulp Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (*)		
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn		
5906	Rubberised textile fabrics, other than those of heading 5902: - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from (?): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or 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), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product Manufacture from (?): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from chemical materials		

(1)	(2)	(3) or	(4)
5907	- Other Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn Manufacture from yarn or 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), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: - Incandescent gas mantles, impregnated - Other	Manufacture from tubular knitted gas-mantle fabric Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading 5911 - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 - Other	Manufacture from yarn or waste fabrics or rags of heading 6310 Manufacture from (°): - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene (°), -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene (°), -- yarn of synthetic textile fibres of poly(<i>p</i> -phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (°), -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanedimethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from (°): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 60	Knitted or crocheted fabrics	Manufacture from (°): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		

(1)	(2)	(3) or	(4)
	<ul style="list-style-type: none"> - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut in form or obtained directly to form - Other 	<p>Manufacture from yarn ⁽¹⁾ ⁽²⁾</p> <p>Manufacture from ⁽²⁾:</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>ex Chapter 62</p> <p>ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211</p> <p>ex 6210 and ex 6216</p> <p>6213 and 6214</p> <p>6217</p>	<p>Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered</p> <p>Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <ul style="list-style-type: none"> - Embroidered <p>- Other</p> <p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> - Embroidered <p>- Fire-resistant equipment of fabric covered with foil of aluminised polyester</p>	<p>Manufacture from yarn ⁽¹⁾ ⁽²⁾</p> <p>Manufacture from yarn ⁽²⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾</p> <p>Manufacture from yarn ⁽²⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾</p> <p>Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾</p> <p>Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾ or Making up, followed by 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), provided that the value of all the napped goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product</p> <p>Manufacture from yarn ⁽²⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾</p> <p>Manufacture from yarn ⁽²⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾</p>	

(1)	(2)	(3) or (4)	(4)
	- Interlinings for collars and cuffs, cut out - Other	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture from yarn (1)	
ex Chapter 63 6301 to 6304	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of nonwovens - Other: -- Embroidered	Manufacture from materials of any heading, except that of the product Manufacture from (2): - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn (3) (1b) or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product Manufacture from unbleached single yarn (3) (1b)	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from (2): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens - Other	Manufacture from (2) (2): - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn (3) (2)	
6307	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	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	or	(4)
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (*)		
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product		
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product		
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product		
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product		
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer:	Manufacture from materials of heading 7001		
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards ⁽¹⁾ - Other	Manufacture from non-coated glass-plate substrate of heading 7006		
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001		
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001		
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001		
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product		

(1)	(2)	(3) or	(4)
7013 ex 7019	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) Articles (other than yarn) of glass fibres	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71 ex 7101 ex 7102, ex 7103 and ex 7104 7106, 7108 and 7110 ex 7107, ex 7109 and ex 7111 7116 7117	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof, imitation jewellery; coin; except for: Natural or cultured pearls, graded and temporarily strung for convenience of transport Worked precious or semi-precious stones (natural, synthetic or reconstructed) Precious metals: - Unwrought - Semi-manufactured or in powder form Metals clad with precious metals, semi-manufactured Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) Imitation jewellery	Manufacture from materials of any heading, except that of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from unworked precious or semi-precious stones Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals Manufacture from unwrought precious metals Manufacture from metals clad with precious metals, unwrought Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72 7207 7208 to 7216 7217 ex 7218, 7219 to 7222	Iron and steel; except for: Semi-finished products of iron or non-alloy steel Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel Wire of iron or non-alloy steel Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from materials of any heading, except that of the product Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205 Manufacture from ingots or other primary forms of heading 7206 Manufacture from semi-finished materials of heading 7207 Manufacture from ingots or other primary forms of heading 7218	

(1)	(2)	(3)	or	(4)
7223 ex 7224, 7225 to 7228 7229	Wire of stainless steel Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel Wire of other alloy steel	Manufacture from semi-finished materials of heading 7218 Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224 Manufacture from semi-finished materials of heading 7224		
ex Chapter 73 ex 7301 7302 7304, 7305 and 7306 ex 7307 7308 ex 7315	Articles of iron or steel; except for: Sheet piling 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 gates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel Tube or pipe fittings of stainless steel (ISO No X5CrNiMu 1712), consisting of several parts Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel Skid chain	Manufacture from materials of any heading, except that of the product Manufacture from materials of heading 7206 Manufacture from materials of heading 7206 Manufacture from materials of heading 7206, 7207, 7218 or 7224 Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product		
ex Chapter 74 7401 7402 7403 7404 7405	Copper and articles thereof; except for: Copper mattes; cement copper (precipitated copper) Unrefined copper; copper anodes for electrolytic refining Refined copper and copper alloys, unwrought: - Refined copper: - Copper alloys and refined copper containing other elements Copper waste and scrap Master alloys of copper	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product Manufacture from refined copper, unwrought, or waste and scrap of copper Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3) or	(4)
ex Chapter 75	Nickel and articles thereof, except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide slinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof, except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7602	Aluminium waste or scrap	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium.	Manufacture from materials of any heading, except that of the product Manufacture: - from materials of any heading, except 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 - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof, except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead: - Refined lead - Other	Manufacture from "bullion" or "work" lead Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof, except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	

(1)	(2)	(3) or	(4)
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof, except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof: - Other base metals, wrought; articles thereof - Other	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal, except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and slicing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof, except for:	Manufacture: - from materials of any heading, except that of the product, and - 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
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that 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
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: - from materials of any heading, except that of the product, and - 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 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - from materials of any heading, except that of the product, and - 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 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture: - from materials of any heading, except that of the product, and - 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 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: - from materials of any heading, except that of the product, and - 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 25 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: - from materials of any heading, except that 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 - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper 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 - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: - from materials of any heading, except that of the product, and - 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 25 % of the ex-works price of the product
8425 to 8428	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 - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: - Road rollers - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 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
ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles; - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
8482	Ball or roller bearings	Manufacture: - from materials of any heading, except that of the product, and - 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 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8486	- Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof - machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof - machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof - marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof - moulds, injection or compression types - lifting, landing, 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		
8487	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 50 % 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, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

(1)	(2)	(3) or	(4)
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: - from materials of any heading, except that of the product, and - 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
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8519	Sound recording and sound reproducing apparatus	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8521	Video recording or reproducing apparatus, whether or not incorporating 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, and - the value of all the non-originating materials used does not exceed the value of all 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
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
8523	<p>Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37;</p> <p>- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37;</p> <p>- Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37</p> <p>- Matrices and masters for the production of discs, but excluding products of Chapter 37;</p> <p>- Proximity cards and "smart cards" with two or more electronic integrated circuits</p> <p>- "Smart cards" with one electronic integrated circuit</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</p> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
8526	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, and - the value of all the non-originating materials used does not exceed the value of all 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
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: - Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471 - Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or 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 Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: - Suitable for use solely or principally with video recording or reproducing apparatus - Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471 - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage exceeding 1000 V	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
8536	<p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V; connectors for optical fibres, optical fibre bundles or cables:</p> <p>- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V</p> <p>- Connectors for optical fibres, optical fibre bundles or cables</p> <p>-- of plastics</p> <p>-- of ceramics</p> <p>-- of copper</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>		<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8537	<p>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</p>		<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 8541	<p>Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips</p>	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>		<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8542	<p>Electronic integrated circuits</p> <p>- Monolithic integrated circuits</p> <p>- Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</p> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>		<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

(1)	(2)	(3) or	(4)
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter - Electronic microassemblies	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, trauways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - from materials of any heading, except that of the product, and - 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
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof, except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: - from materials of any heading, except that of the product, and - 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
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - from materials of any heading, except that of the product, and - 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
8711	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 50 cm ³ -- Exceeding 50 cm ³ - Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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 Manufacture in which the value of all the materials used does not exceed 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
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - from materials of any heading, except that of the product, and - 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
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except 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
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - 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
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - from materials of any heading, except that 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 - in which the value of all the non-originating materials used does not exceed the value of all 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 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: - from materials of any heading, except that 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 - in which the value of all the non-originating materials used does not exceed the value of all 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

(1)	(2)	(3)	or	(4)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: - from materials of any heading, except that 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 - in which the value of all the non-originating materials used does not exceed the value of all 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
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: - from materials of any heading, except that 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 - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses, rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other	Manufacture from materials of any heading, including other materials of heading 9018 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: - from materials of any heading, except that of the product, and - 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 25 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - from materials of any heading, except that of the product, and - 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 25 % of the ex-works price of the product
9024	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	
9025	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	
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 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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); microscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Parts and accessories - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, podometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - 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
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - 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
9113	Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except 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
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less.	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: - the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product		
ex 9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used		
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product		
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product		
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set		

(1)	(2)	(3)	or	(4)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used		
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product		
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks		
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product		

- (1) For the special conditions relating to "specific Processes", see Introductory Notes 7.1 and 7.3.
- (2) For the special conditions relating to "specific Processes", see Introductory Notes 7.2.
- (3) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.
- (4) A "group" is regarded as any part of the heading separated from the rest by a semicolon.
- (5) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within heading 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (6) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazenmeter (i.e. Hazefactor), is less than 2%.
- (7) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (8) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- (9) See Introductory Note 6.
- (10) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- (11) SEMI - Semiconductor Equipment and Materials Institute Incorporated.

ANNEX III A TO PROTOCOL B**Specimens of movement certificate EUR 1 and application for a movement certificate EUR 1**

Printing instructions

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

MOVEMENT CERTIFICATE

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

(1) If goods are not packed, indicate number of articles or state « in bulk » as appropriate

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

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

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 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 or groups of countries or territories)	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)	7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ Description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)

(1) If goods are not packed, indicate number of articles or state « in bulk » as appropriate

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

SUBMIT the following supporting documents ⁽¹⁾:

.....

.....

.....

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 III B TO PROTOCOL B**Specimens of movement certificate EUR-MED and application for a movement certificate EUR-MED**

Printing instructions

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

MOVEMENT CERTIFICATE

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

13. REQUEST FOR VERIFICATION, to

14. RESULT OF VERIFICATION

(1) If goods are not packed, indicate number of articles or state « in bulk » as appropriate

(2)

<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p style="text-align: center;">Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate ⁽¹⁾</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p style="text-align: center;">Stamp</p> <p>..... (Signature)</p> <p>(1) Insert X in the appropriate box.</p>
--	--

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE		
1. Exporter (Name, full address, country)	EUR-MED 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 or groups of countries or territories)	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)	7. Remarks Cumulation applied with (name of the country/countries) No cumulation applied. (Insert X in the appropriate box)	
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ Description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)

(1) If goods are not packed, indicate number of articles or state « in bulk » as appropriate

DECLARATION BY THE EXPORTER

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

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

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

.....

SUBMIT the following supporting documents ⁽¹⁾:

.....

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 manufacturing and the goods presented in the same state.

ANNEX IV A TO PROTOCOL B**Text of the invoice declaration**

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

English version

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

German version

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

French version

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

Italian version

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

Icelandic Version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollyfirvalda nr. ... ⁽¹⁾), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af ... fríðindauppruna ⁽²⁾.

¹ When the invoice declaration is made out by an approved exporter within the meaning of Article 23 of the Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

² Origin of products to be indicated.

Norwegian Version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. ...
(¹)) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har ...
preferanseopprinnelse (²).

Arabic version

بصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريح الجمركي رقم
.....(¹)) بإستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من
منشأ تفضيلي من(²).

.....³
(Place and date)

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

- ¹ When the invoice declaration is made out by an approved exporter within the meaning of Article 23 of the Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- ² Origin of products to be indicated.
- ³ These indications may be omitted if the information is contained on the document itself.
- ⁴ See Article 22(7) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX IV B TO PROTOCOL B**Text of the invoice declaration EUR-MED**

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

English version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied ⁽³⁾

German version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied ⁽³⁾
- no cumulation applied ⁽³⁾

French version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied ⁽³⁾

Italian version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied ⁽³⁾

Icelandic Version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollyfirvalda nr. ... (1)), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af ... friðindauppruna (2).

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Norwegian Version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. ... (1)) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har ... preferanscopprinnelse (2).

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Arabic version

بصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريح الجمركي رقم (1)) بإستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من (2).

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

.....⁴
(Place and date)

.....⁵
(Signature of the exporter, in addition the name of the person signing the Declaration has to be indicated in clear script)

¹ When the invoice declaration is made out by an approved exporter within the meaning of Article 23 of the Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

² Origin of products to be indicated.

³ Complete and delete as necessary

⁴ These indications may be omitted if the information is contained on the document itself

⁵ See Article 22(7) of the protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the omission of the name of the signatory.