

**EURO-MEDITERRANEAN AGREEMENT****establishing an Association between the European Communities and their Member States, of the one part, and the Arab Republic of Egypt, of the other part**

THE KINGDOM OF BELGIUM,

THE KINGDOM OF DENMARK,

THE FEDERAL REPUBLIC OF GERMANY,

THE HELLENIC REPUBLIC,

THE KINGDOM OF SPAIN,

THE FRENCH REPUBLIC,

IRELAND,

THE ITALIAN REPUBLIC,

THE GRAND DUCHY OF LUXEMBOURG,

THE KINGDOM OF THE NETHERLANDS,

THE AUSTRIAN REPUBLIC,

THE PORTUGUESE REPUBLIC,

THE FINNISH REPUBLIC,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

Contracting Parties to the Treaty establishing the EUROPEAN COMMUNITY and the Treaty establishing the EUROPEAN COAL AND STEEL COMMUNITY, hereinafter referred to as the 'Member States', and

the EUROPEAN COMMUNITY, and the EUROPEAN COAL AND STEEL COMMUNITY, hereinafter referred to as 'the Community',

of the one part, and

THE ARAB REPUBLIC OF EGYPT, hereinafter referred to as 'Egypt',

of the other part,

CONSIDERING the importance of the existing traditional links between the Community, its Member States and Egypt, and the common values that they share,

CONSIDERING that the Community, its Member States and Egypt wish to strengthen those links and to establish lasting relations based on partnership and reciprocity,

CONSIDERING the importance which the Parties attach to the principles of the United Nations Charter, particularly the observance of human rights, democratic principles and political and economic freedoms which form the very basis of the Association,

DESIROUS of establishing and developing regular political dialogue on bilateral and international issues of mutual interest,

CONSIDERING the difference in economic and social development existing between Egypt and the Community and the need to strengthen the process of economic and social development in Egypt,

DESIROUS of enhancing their economic relations and, in particular, the development of trade, investment and technological cooperation, supported by a regular dialogue, on economic, scientific, technological, cultural, audiovisual and social matters with a view to improving mutual knowledge and understanding,

CONSIDERING the commitment of the Community and Egypt to free trade, and in particular to compliance with the rights and obligations arising out of the provisions of the General Agreement on Tariffs and Trade of 1994 and of the other multilateral agreements annexed to the agreement establishing the World Trade Organisation,

CONSCIOUS of the need to associate their efforts to strengthen political stability and economic development in the region through the encouragement of regional cooperation,

CONVINCED that the Association Agreement will create a new climate for their relations,

HAVE AGREED AS FOLLOWS:

*Article 1*

1. An Association is hereby established between the Community and its Member States of the one part and Egypt of the other part.
2. The aims of this Agreement are:
  - to provide an appropriate framework for political dialogue, allowing the development of close political relations between the Parties,
  - to establish conditions for the progressive liberalisation of trade in goods, services and capital,
  - to foster the development of balanced economic and social relations between the Parties through dialogue and cooperation,
  - to contribute to the economic and social development of Egypt,
  - to encourage regional cooperation with a view to the consolidation of peaceful co-existence and economic and political stability,
  - to promote cooperation in other areas which are of mutual interest.

*Article 2*

Relations between the Parties, as well as all the provisions of the Agreement itself, shall be based on respect of democratic principles and fundamental human rights as set out in the Universal Declaration on Human Rights, which guides their internal and international policy and constitutes an essential element of this Agreement.

## TITLE I

**POLITICAL DIALOGUE***Article 3*

1. A regular political dialogue shall be established between the Parties. It shall strengthen their relations, contribute to the development of a lasting partnership and increase mutual understanding and solidarity.
2. The political dialogue and cooperation shall aim, in particular, to:
  - develop better mutual understanding and an increasing convergence of positions on international issues, and in particular on those issues likely to have substantial effects on one or the other Party,
  - enable each Party to consider the position and interests of the other,
  - enhance regional security and stability,
  - promote common initiatives.

*Article 4*

The political dialogue shall cover all subjects of common interest, and, in particular peace, security, democracy and regional development.

*Article 5*

1. The political dialogue shall take place at regular intervals and whenever necessary, in particular:
  - (a) at ministerial level, mainly in the framework of the Association Council;
  - (b) at senior official level of Egypt of the one part, and of the Presidency of the Council and of the Commission of the other;
  - (c) by taking full advantage of all diplomatic channels including regular briefings by officials, consultations on the occasion of international meetings and contacts between diplomatic representatives in third countries;
  - (d) by any other means which would make a useful contribution to consolidating, developing and stepping up this dialogue.
2. There shall be a political dialogue between the European Parliament and the Egyptian People's Assembly.

## TITLE II

**FREE MOVEMENT OF GOODS****BASIC PRINCIPLES***Article 6*

The Community and Egypt shall gradually establish a free trade area over a transitional period not exceeding 12 years from the entry into force of this Agreement, according to the modalities set out in this Title and in conformity with the provisions of the General Agreement on Tariffs and Trade of 1994 and of the other multilateral agreements on trade in goods annexed to the Agreement establishing the World Trade Organisation (WTO), hereinafter referred to as the GATT.

## CHAPTER 1

***Industrial products****Article 7*

The provisions of this Chapter shall apply to products originating in the Community and Egypt falling within Chapters 25 to 97 of the Combined Nomenclature and of the Egyptian Customs tariff with the exception of the products listed in Annex I.

*Article 8*

Imports into the Community of products originating in Egypt shall be allowed free of customs duties and of any other charge having equivalent effect and free of quantitative restrictions and of any other restriction having equivalent effect.

*Article 9*

1. Customs duties and charges having equivalent effect applicable on import into Egypt of products originating in the Community listed in Annex II shall be gradually abolished in accordance with the following schedule:
  - on the date of entry into force of this Agreement each duty and charge shall be reduced to 75 % of the basic duty,

- one year after the date of entry into force of this Agreement each duty and charge shall be reduced to 50 % of the basic duty,
  - two years after the date of entry into force of this Agreement each duty and charge shall be reduced to 25 % of the basic duty,
  - three years after the date of entry into force of this Agreement any remaining duty and charge shall be abolished.
2. Customs duties and charges having equivalent effect applicable on import into Egypt of the products originating in the Community listed in Annex III shall be gradually abolished in accordance with the following schedule:
- three years after the date of entry into force of this Agreement each duty and charge shall be reduced to 90 % of the basic duty,
  - four years after the date of entry into force of this Agreement each duty and charge shall be reduced to 75 % of the basic duty,
  - five years after the date of entry into force of this Agreement each duty and charge shall be reduced to 60 % of the basic duty,
  - six years after the date of entry into force of this Agreement each duty and charge shall be reduced to 45 % of the basic duty,
  - seven years after the date of entry into force of this Agreement each duty and charge shall be reduced to 30 % of the basic duty,
  - eight years after the date of entry into force of this Agreement each duty and charge shall be reduced to 15 % of the basic duty,
  - nine years after the date of entry into force of this Agreement any remaining duty and charge shall be abolished.
3. Customs duties and charges having equivalent effect applicable on import into Egypt of the products originating in the Community listed in Annex IV shall be gradually abolished in accordance with the following schedule:
- five years after the date of entry into force of this Agreement each duty and charge shall be reduced to 95 % of the basic duty,
  - six years after the date of entry into force of this Agreement each duty and charge shall be reduced to 90 % of the basic duty,
  - seven years after the date of entry into force of this Agreement each duty and charge shall be reduced to 75 % of the basic duty,
  - eight years after the date of entry into force of this Agreement each duty and charge shall be reduced to 60 % of the basic duty,
  - nine years after the date of entry into force of this Agreement each duty and charge shall be reduced to 45 % of the basic duty,
  - 10 years after the date of entry into force of this Agreement each duty and charge shall be reduced to 30 % of the basic duty,
- 11 years after the date of entry into force of this Agreement each duty and charge shall be reduced to 15 % of the basic duty,
  - 12 years after the date of entry into force of this Agreement any remaining duty and charge shall be abolished.
4. Customs duties and charges having equivalent effect applicable on import into Egypt of the products originating in the Community listed in Annex V shall be gradually abolished in accordance with the following schedule:
- six years after the date of entry into force of this Agreement each duty and charge shall be reduced to 90 % of the basic duty,
  - seven years after the date of entry into force of this Agreement each duty and charge shall be reduced to 80 % of the basic duty,
  - eight years after the date of entry into force of this Agreement each duty and charge shall be reduced to 70 % of the basic duty,
  - nine years after the date of entry into force of this Agreement each duty and charge shall be reduced to 60 % of the basic duty,
  - 10 years after the date of entry into force of this Agreement each duty and charge shall be reduced to 50 % of the basic duty,
  - 11 years after the date of entry into force of this Agreement each duty and charge shall be reduced to 40 % of the basic duty,
  - 12 years after the date of entry into force of this Agreement each duty and charge shall be reduced to 30 % of the basic duty,
  - 13 years after the date of entry into force of this Agreement each duty and charge shall be reduced to 20 % of the basic duty,
  - 14 years after the date of entry into force of this Agreement each duty and charge shall be reduced to 10 % of the basic duty,
  - 15 years after the date of entry into force of this Agreement any remaining duty and charge shall be abolished.
5. Customs duties and charges having equivalent effect applicable to imports into Egypt of products originating in the Community, other than those in Annexes II, III, IV and V shall be abolished in accordance with the relevant schedule on the basis of a decision of the Association Committee.
6. In the event of serious difficulties for a given product, the relevant timetables in accordance with paragraphs 1, 2, 3 and 4 may be reviewed by the Association Committee by common accord on the understanding that the schedule for which the review has been requested may not be extended in respect of the product concerned beyond the maximum transitional period. If the Association Committee has not taken a decision within 30 days of its application to review the timetable, Egypt may suspend the timetable provisionally for a period that may not exceed one year.
7. For each product concerned, the basic duty to be gradually reduced as provided for in paragraphs 1, 2, 3 and 4 shall be the rates referred to in Article 18.

*Article 10*

The provisions concerning the abolition of customs duties on imports shall also apply to customs duties of a fiscal nature.

*Article 11*

1. By way of derogation from the provisions of Article 9, Egypt may take exceptional measures of limited duration to increase or re-introduce customs duties.

2. Such measures may only apply to new and infant industries or to sectors undergoing restructuring or experiencing serious difficulties, particularly where those difficulties entail severe social problems.

3. Customs duties on import into Egypt of products originating in the Community that are introduced by such exceptional measures may not exceed 25 % *ad valorem*, and must retain a preferential margin for products originating in the Community. The total value of imports of the products subjected to such measures may not exceed 20 % of total imports of industrial products from the Community during the last year for which statistics are available.

4. Such measures shall be applied for no longer than five years, except where a longer duration is authorised by the Association Committee. They shall cease to apply at the latest on expiry of the maximum transitional period.

5. Such measures may not be introduced for a given product if more than three years have elapsed since the abolition of all duties, quantitative restrictions and charges and measures having equivalent effect on the product concerned.

6. Egypt shall inform the Association Committee of any exceptional measures it intends to adopt and, at the Community's request, consultations shall be held on the measures and sectors concerned before they are implemented. When adopting such measures, Egypt shall provide the Committee with a schedule for the abolition of the customs duties introduced pursuant to this Article. Such schedule shall provide for the phasing out of the duties concerned by equal annual instalments, starting no later than the end of the second year following their introduction. The Association Committee may decide on a different schedule.

7. By way of derogation from the provisions of paragraph 4, the Association Committee may exceptionally, in order to take into account the difficulties involved in setting up new industries, endorse the measures already taken by Egypt pursuant to paragraph 1 for a maximum period of four years beyond the 12 years transitional period.

## CHAPTER 2

**Agricultural, fisheries and processed agricultural products***Article 12*

The provisions of this Chapter shall apply to products originating in the Community and Egypt falling within Chapters 1 to

24 of the Combined Nomenclature and of the Egyptian Customs tariff and to the products listed in Annex I.

*Article 13*

The Community and Egypt shall progressively establish a greater liberalisation of their trade in agricultural, fisheries and processed agricultural products of interest to both parties.

*Article 14*

1. Agricultural products originating in Egypt listed in Protocol 1 on importation into the Community shall be subject to the arrangements set out in that Protocol.

2. Agricultural products originating in the Community listed in Protocol 2 on importation into Egypt shall be subject to the arrangements set out in that Protocol.

3. Trade for processed agricultural products falling under this chapter shall be subject to the arrangements set out in Protocol 3.

*Article 15*

1. During the third year of implementation of the Agreement, the Community and Egypt shall examine the situation in order to determine the measures to be applied by the Community and Egypt from the beginning of the fourth year after the entry into force of the Agreement, in accordance with the objective set out in Article 13.

2. Without prejudice to the provisions of paragraph 1 and taking account of the volume of trade in agricultural, fisheries and processed agricultural products between them and of their particular sensitivity, the Community and Egypt shall examine in the Association Council, product by product and on an orderly and reciprocal basis, the possibility of granting each other further concessions.

*Article 16*

1. In the event of specific rules being introduced as a result of the implementation of its agricultural policy or of any alteration of the current rules or in the event of any alteration or extension of the provisions relating to the implementation of its agricultural policy, the Party concerned may amend the arrangements resulting from the Agreement in respect of the products concerned.

2. In such cases, the Party concerned shall inform the Association Committee. At the request of the other Party, the Association Committee shall meet to take due account of the interests of the other Party.

3. If the Community or Egypt, in applying paragraph 1, modifies the arrangements made by this Agreement for agricultural products, they shall accord imports originating in the other Party an advantage comparable to that provided for in this Agreement.

4. The application of this Article should be the subject of consultations in the Association Council.

## CHAPTER 3

**Common provisions***Article 17*

1. No new quantitative restrictions on imports or any other restriction having equivalent effect shall be introduced in trade between the Community and Egypt.
2. Quantitative restrictions on imports and any other restriction having equivalent effect in trade between the Community and Egypt shall be abolished from the entry into force of this Agreement.
3. The Community and Egypt shall not apply to exports between themselves either customs duties or charges having equivalent effect, or quantitative restrictions or measures having equivalent effect.

*Article 18*

1. The applicable rates for imports between the Parties shall be the WTO bound rate or lower applied rate enforced as of 1 January 1999. If, after 1 January 1999, a tariff reduction is applied on an *erga omnes* basis, the reduced rate shall apply.
2. No new customs duties on imports or exports, or charges having equivalent effect, shall be introduced, nor shall those already applied be increased, in trade between the Community and Egypt, unless this Agreement provides otherwise.
3. The Parties shall communicate to each other their respective applied rates on 1 January 1999.

*Article 19*

1. Products originating in Egypt shall not, on importation into the Community, be accorded a treatment more favourable than that which the Member States apply among themselves.
2. Application of the provisions of this Agreement shall be without prejudice to the special provisions for the application of the Community law to the Canary Islands.

*Article 20*

1. The Parties shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products of one Party and like products originating in the territory of the other Party.
2. Products exported to the territory of one of the Parties may not benefit from repayment of indirect internal taxation in excess of the amount of indirect taxation imposed on them either directly or indirectly.

*Article 21*

1. This Agreement shall not preclude the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade, except in so far as they alter the trade arrangements provided for in this Agreement.
2. Consultation between the Parties shall take place within the Association Council concerning agreements establishing

customs unions or free trade areas and, where requested, on other major issues related to their respective trade policy with third countries. In particular, in the event of a third country acceding to the Union, such consultation shall take place so as to ensure that account can be taken of the mutual interests of the Parties.

*Article 22*

If one of the Parties finds that dumping is taking place in trade with the other Party within the meaning of the provisions of Article VI of the GATT 1994, it may take appropriate measures against this practice in accordance with the WTO Agreement on the Implementation of Article VI of the GATT 1994 and related internal legislation.

*Article 23*

Without prejudice to Article 34, the WTO Agreement on Subsidies and Countervailing Measures shall apply between the Parties.

Until the necessary rules referred to in Article 34(2) are adopted, if either Party finds that subsidy is taking place in trade with the other party within the meanings of Articles VI and XVI of the GATT 1994, it may invoke appropriate measures against this practice in accordance with the WTO Agreement on Subsidies and Countervailing Measures and related internal legislation.

*Article 24*

1. The provisions of the Article XIX GATT 1994 and the WTO Agreement on Safeguards shall apply between the Parties.
2. Before applying safeguard measures pursuant to the provisions of the Article XIX GATT 1994 and the WTO Agreement on Safeguards, the Party intending to apply such measures shall supply the Association Committee with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Parties.

In order to find such a solution, the Parties shall immediately hold consultations within the Association Committee. If, as a result of the consultations, the Parties do not reach an agreement within 30 days of the initiation of the consultations on a solution to avoid the application of the safeguard measures, the Party intending to apply safeguard measures may apply the provisions of the Article XIX GATT 1994 and the WTO Agreement on Safeguards.

3. In the selection of safeguard measures pursuant to this Article, the Parties shall give priority to those which cause least disturbance to the achievement of the objectives of this Agreement.

4. Safeguard measures shall be notified immediately to the Association Committee and shall be the subject of periodic consultations within the Committee, particularly with a view to their abolition as soon as circumstances permit.

*Article 25*

1. Where compliance with the provisions of Article 17(3) leads to:

- (i) re-export towards a third country against which the exporting Party maintains, for the product concerned, quantitative export restrictions, export duties, or measures having equivalent effect, or
- (ii) a serious shortage, or threat thereof, of a product essential to the exporting Party;

and where the situations referred to above give rise, or are likely to give rise, to major difficulties for the exporting Party, that Party may take appropriate measures, according to the procedures laid down in paragraph 2.

2. The difficulties arising from the situations referred to in paragraph 1 shall be submitted for examination to the Association Committee. The Committee may take any decision needed to put an end to the difficulties. If it has not taken such a decision within 30 days of the matter being referred to it, the exporting Party may apply appropriate measures on the exportation of the product concerned. The measures shall be non-discriminatory and be eliminated when conditions no longer justify their maintenance.

*Article 26*

Nothing in this Agreement shall preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security, of the protection of health and life of humans, animals or plants, of the protection of national treasures possessing artistic, historic or archaeological value, of the protection of intellectual property or of regulations concerning gold and silver. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Parties.

*Article 27*

The concept of 'originating products' for the application of the provisions of this Title and the methods of administrative cooperation relating to them are set out in Protocol 4.

*Article 28*

The Combined Nomenclature of goods shall be applied to the classification of goods for imports into the Community. The Egyptian customs tariff shall be applied to the classification of goods for imports into Egypt.

## TITLE III

**RIGHT OF ESTABLISHMENT AND SUPPLY OF SERVICES***Article 29*

1. The Parties reaffirm their respective commitments under the terms of the General Agreement on Trade in Services (GATS) annexed to the Agreement establishing the WTO, and in particular the commitment to accord each other most-

favoured-nation treatment in trade in service sectors covered by these commitments.

2. In accordance with the GATS, this treatment shall not apply to:

- (a) advantages accorded by either Party under the provisions of an agreement as defined in Article V of the GATS or under measures adopted on the basis of such an agreement;
- (b) other advantages accorded pursuant to the list of most-favoured-nation exemptions annexed by either Party to the GATS.

*Article 30*

1. The Parties will consider extending the scope of the Agreement to include the right of establishment of companies of one Party in the territory of another Party and the liberalisation of the supply of services by companies of one Party to service consumers in another Party.

2. The Association Council shall make the necessary recommendations for the implementation of the objective set out in paragraph 1.

When formulating these recommendations, the Association Council shall take into account the experience gained by the implementation of the MFN treatment granted to each other by the Parties in accordance with their respective obligations under the GATS, and in particular Article V thereof.

3. The objective set out in paragraph 1 of this Article shall be subject to a first examination by the Association Council at the latest five years after the entry into force of this Agreement.

## TITLE IV

**CAPITAL MOVEMENTS AND OTHER ECONOMIC MATTERS**

## CHAPTER 1

***Payments and capital movements****Article 31*

Subject to the provisions of Article 33, the Parties undertake to authorise, in fully convertible currency, any payments to the current account.

*Article 32*

1. The Community and Egypt will ensure, from the entry into force of the Agreement, the free circulation of capital for direct investments made in companies formed in accordance with the laws of the host country, and the liquidation or repatriation of these investments and of any profit stemming therefrom.

2. The Parties will hold consultations with a view to facilitating the movement of capital between the Community and Egypt and achieve its complete liberalisation as soon as conditions are met.

## Article 33

Where one or several Member States of the Community or Egypt face, or risk facing, serious difficulties concerning balance of payments, the Community or Egypt respectively may, in conformity with the conditions laid down within the framework of the GATT and Articles VIII and XIV of the Statutes of the International Monetary Fund, take restrictive measures with regard to current payments if such measures are strictly necessary. The Community or Egypt, as appropriate, shall inform the other Party immediately thereof and shall provide as soon as possible a timetable for the removal of such measures.

## CHAPTER 2

**Competition and other economic matters**

## Article 34

1. The following are incompatible with the proper functioning of the Agreement, in so far as they may affect trade between the Community and Egypt:

- (i) 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;
- (ii) abuse by one or more undertakings of a dominant position in the territories of the Community or Egypt as a whole or in a substantial part thereof;
- (iii) any public aid which distorts, or threatens to distort, competition by favouring certain undertakings or the production of certain goods.

2. The Association Council shall, within five years of the entry into force of the Agreement, adopt by decision the necessary rules for the implementation of paragraph 1.

Until these rules are adopted, the provisions of Article 23 shall be applied as regards the implementation of paragraph 1(iii).

3. Each Party shall ensure transparency in the area of public aid, *inter alia*, by reporting annually to the other Party on the total amount and the distribution of the aid given and by providing, upon request, information on aid schemes. Upon request by one Party, the other Party shall provide information on particular individual cases of public aid.

4. With regard to agricultural products referred to in Title II, Chapter 2, paragraph 1(iii) does not apply. The WTO Agreement on Agriculture and the relevant provisions on WTO Agreement on Subsidies and Countervailing Duties shall apply with regard to these products.

5. If the Community or Egypt considers that a particular practice is incompatible with the terms of paragraph 1, and:

- is not adequately dealt with under the implementing rules referred to in paragraph 2, or

- in the absence of such rules, and if such practice causes, or threatens to cause, serious prejudice to the interest of the other Party or material injury to its domestic industry, including its services industry.

It may take appropriate measures after consultation within the Association Committee or after 30 working days following referral for such consultation.

With reference to practices incompatible with paragraph 1(iii), such appropriate measures, when the WTO rules are applicable to them, may only be adopted in accordance with the procedures and under the conditions laid down by the WTO or by any other relevant instrument negotiated under its auspices and applicable to the Parties.

6. Notwithstanding any provisions to the contrary adopted in conformity with paragraph 2, the Parties shall exchange information taking into account the limitations imposed by the requirements of professional and business secrecy.

## Article 35

The Member States and Egypt shall progressively adjust, without prejudice to their commitments to the GATT, any State monopolies of a commercial character, so as to ensure that, by the end of the fifth year following the entry into force of this Agreement, no discrimination regarding the conditions under which goods are procured and marketed exists between nationals of the Member States and Egypt. The Association Committee will be informed of the measures adopted to implement this objective.

## Article 36

With regard to public enterprises and enterprises to which special or exclusive rights have been granted, the Association Council shall ensure that, as from the fifth year following the date of entry into force of this Agreement, there is neither enacted nor maintained any measure distorting trade between the Community and Egypt contrary to the Parties' interests. This provision should not obstruct the performance in law or in fact of the particular tasks assigned to these enterprises.

## Article 37

1. Pursuant to the provisions of this Article and of Annex VI, the Parties shall grant and ensure adequate and effective protection of intellectual property rights in accordance with the prevailing international standards, including effective means of enforcing such rights.

2. The implementation of this Article and of Annex VI shall be regularly reviewed by the Parties. If problems in the area of intellectual property affecting trading conditions were to occur, urgent consultations shall be undertaken, at the request of either Party, with a view to reaching mutually satisfactory solutions.

*Article 38*

The Parties agree on the objective of a progressive liberalisation of public procurement. The Association Council will hold consultations on the implementation of this objective.

## TITLE V

**ECONOMIC COOPERATION***Article 39***Objectives**

1. The Parties undertake to intensify economic cooperation in their mutual interest.
2. The aim of economic cooperation shall be to:
  - encourage the implementation of the overall objectives of this Agreement,
  - promote balanced economic relations between the Parties,
  - support Egypt's own efforts to achieve sustainable economic and social development.

*Article 40***Scope**

1. Cooperation shall focus primarily on sectors suffering from internal difficulties or affected by the overall process of liberalisation of the Egyptian economy, and in particular by the liberalisation of trade between Egypt and the Community.
2. Similarly, cooperation shall focus on areas likely to bring the economies of the Community and Egypt closer together, particularly those which will generate growth and employment.
3. Cooperation shall encourage the implementation of measures designed to develop intra-regional cooperation.
4. Conservation of the environment and ecological balance shall be taken into account in the implementation of the various sectors of economic cooperation to which it is relevant.
5. The Parties may agree to extend the economic cooperation to other sectors not covered by the provisions of this Title.

*Article 41***Methods and modalities**

Economic cooperation shall be implemented in particular by:

- (a) a regular economic dialogue between the Parties, which covers all areas of macroeconomic policy;
- (b) regular exchange of information and ideas in every sector of cooperation including meetings of officials and experts;
- (c) transfer of advice, expertise and training;
- (d) implementation of joint actions such as seminars and workshops;

- (e) technical, administrative and regulatory assistance.

*Article 42***Education and training**

The Parties shall cooperate with the objective of identifying and employing the most effective means to improve significantly education and vocational training, in particular with regard to public and private enterprises, trade-related services, public administrations and authorities, technical agencies, standardisation and certification bodies and other relevant organisations. In this context, the access of women to higher education and training will receive special attention.

Cooperation shall also encourage the establishment of links between specialised bodies in the Community and in Egypt and shall promote the exchange of information and experience and the pooling of technical resources.

*Article 43***Scientific and technological cooperation**

Cooperation shall have the objective of:

- (a) encouraging the establishment of durable links between the scientific communities of the Parties, notably through:
  - the access of Egypt to Community R & D programmes, in conformity with existing provisions concerning the participation of third countries,
  - the participation of Egypt in networks of decentralised cooperation,
  - the promotion of synergy between training and research;
- (b) strengthening research capacity in Egypt;
- (c) stimulating technological innovation, transfer of new technologies, and dissemination of know-how.

*Article 44***Environment**

1. Cooperation shall aim at preventing deterioration of the environment, controlling pollution and ensuring the rational use of natural resources, with a view to ensuring sustainable development.

2. Cooperation shall focus, in particular, on:

- desertification,
- quality of Mediterranean water and the control and prevention of marine pollution,
- water resource management,
- energy management,
- waste management,
- salinisation,



- environmental management of sensitive coastal areas,
- the impact of industrial development and the safety of industrial plant in particular,
- the impact of agriculture on soil and water quality,
- environmental education and awareness.

#### Article 45

### Industrial cooperation

Cooperation shall promote and encourage in particular:

- the debate regarding industrial policy and competitiveness in an open economy,
- industrial cooperation between economic operators in the Community and in Egypt, including access for Egypt to the Community's networks for the rapprochement of businesses and to networks created in the context of decentralised cooperation,
- modernisation and restructuring of Egyptian industry,
- the establishment of an environment favourable to the development of private enterprise, in order to stimulate the growth and the diversification of industrial production,
- technology transfer, innovation and R & D,
- the enhancement of human resources,
- access to the capital market for the financing of productive investments.

#### Article 46

### Investments and promotion of investments

Cooperation shall aim at increasing the flow of capital, expertise and technology to Egypt through, *inter alia*:

- appropriate means of identifying investment opportunities and information channels on investment regulations,
- providing information on European investment regimes (such as technical assistance, direct financial support, fiscal incentives and investment insurance) related to outward investments and enhancing the possibility for Egypt to benefit from them,
- a legal environment conducive to investment between the two Parties, where appropriate through the conclusion by the Member States and Egypt of investment protection agreements, and agreements to prevent double taxation,
- examining the creation of joint ventures, especially for SMEs and, when appropriate, the conclusion of agreements between the Member States and Egypt,
- establishing mechanisms for encouraging and promoting investments.

Cooperation may extend to the planning and implementation of projects demonstrating the effective acquisition and use of basic technologies, the use of standards, the development of human resources and the creation of jobs locally.

#### Article 47

### Standardisation and conformity assessment

The Parties shall aim to reduce differences in standardisation and conformity assessment. Cooperation in this field shall focus in particular on:

- (a) rules in the field of standardisation, metrology, quality standards, and recognition of conformity, in particular as regards sanitary and phytosanitary standards for agricultural products and foodstuffs;
- (b) upgrading the level of Egyptian conformity assessment bodies, with a view to the establishment, in due time, of mutual recognition agreements in the area of conformity assessment;
- (c) developing structures for the protection of intellectual, industrial and commercial property rights, for standardisation and for setting quality standards.

#### Article 48

### Approximation of laws

The Parties shall use their best endeavours to approximate their respective laws in order to facilitate the implementation of this Agreement.

#### Article 49

### Financial services

The Parties shall cooperate with a view to the rapprochement of their standards and rules, in particular:

- (a) to encourage the strengthening and restructuring of the financial sector in Egypt;
- (b) to improve accounting and supervisory and regulatory systems of banking, insurance and other parts of the financial sector in Egypt.

#### Article 50

### Agriculture and fisheries

Cooperation shall be aimed at:

- (a) the modernisation and restructuring of agriculture and fisheries, including: the modernisation of infrastructures and of equipment; the development of packaging, storage and marketing techniques; the improvement of private distribution channels;
- (b) the diversification of production and of external outlets, *inter alia*, through the encouragement of joint ventures in the agri-business sector;
- (c) the promotion of cooperation in veterinary and phytosanitary matters and in growing techniques, with the objective of facilitating trade between the Parties. In this regard, the Parties shall exchange information.

*Article 51***Transport**

Cooperation shall be aimed at:

- the restructuring and modernisation of road, port and airport infrastructures linked to the main trans-European lines of communication of common interest,
- the establishment and enforcement of operating standards comparable to those prevailing in the Community,
- the upgrading of technical equipment for road/rail transport, container traffic and transshipment,
- the improvement of management of airports, railways and air traffic control, including cooperation between the relevant national bodies,
- the improvement of navigation aids.

*Article 52***Information society and telecommunications**

The Parties recognise that information and communication technologies constitute a key element of modern society, vital to economic and social development and a cornerstone of the emerging information society.

The cooperation activities between the Parties in this field shall aim at :

- a dialogue on issues related to the different aspects of the information society, including telecommunications policies,
- the exchanges of information and eventual technical assistance with regulatory matters, standardisation, conformity testing and certification in relation to information technologies and telecommunications,
- the diffusion of new information and communications technologies and the refinement of new applications in these fields,
- the implementation of joint projects for research, technical development or industrial applications in information technologies, communications, telematics and information society,
- the participation of Egyptian organisations in pilot projects and European programmes within the established frameworks,
- interconnection between networks and the interoperability of telematic services in the Community and Egypt.

*Article 53***Energy**

The priority areas of cooperation shall be:

- the promotion of renewable energies,
- the promotion of energy-saving and energy efficiency,
- applied research into data bank networks in the economic and social sectors, linking Community and Egyptian operators in particular,
- support for the modernisation and development of energy networks and for their linking to European Community networks.

*Article 54***Tourism**

Priorities for cooperation shall be:

- promoting investments in tourism,
- improving the knowledge of the tourist industry and ensuring greater consistency of policies affecting tourism,
- promoting a good seasonal spread of tourism,
- promoting cooperation between regions and cities of neighbouring countries,
- highlighting the importance of the cultural heritage for tourism,
- ensuring that the interaction between tourism and the environment is suitably maintained,
- making tourism more competitive through support for increased professionalism.

*Article 55***Customs**

1. The Parties shall develop customs cooperation to ensure that the provisions on trade are observed. Cooperation will focus in particular on:

- (a) the simplification of controls and procedures concerning the customs clearance of goods;
- (b) the introduction of the single administrative document and a system to link up the Community's and Egypt's transit arrangements.

2. Without prejudice to other forms of cooperation envisaged in this Agreement, notably for the fight against drugs and money laundering, the Parties' administrations will provide mutual assistance in accordance with the provisions of Protocol 5.

*Article 56***Cooperation on statistics**

The main objective of cooperation in this field shall be to harmonise methodology in order to create a reliable basis for handling statistics in all the fields that are covered by this Agreement and lend themselves to the establishment of statistics.

*Article 57***Money laundering**

1. The Parties shall cooperate with a view in particular to preventing the use of their financial systems to launder the proceeds arising from criminal activities in general and drug trafficking in particular.

2. Cooperation in this field shall include, in particular, technical and administrative assistance aimed at establishing effective standards relating to the fight against money laundering in line with international standards.

*Article 58***Fight against drugs**

- 1 The Parties shall cooperate with a view in particular to:
- improving the effectiveness of policies and measures to counter the supply of, and illicit trafficking in, narcotic drugs and psycho-tropic substances and the reduction of the abuse of these products,
  - encouraging a joint approach to reducing demand.
2. The Parties shall determine together, in accordance with their respective legislation, the strategies and cooperation methods appropriate for attaining these objectives. Their operations, other than joint operations, shall form the subject of consultations and close coordination.

The relevant governmental and non-governmental sector bodies, in accordance with their own powers, working with the competent bodies of Egypt, the Community and its Member States, may take part in these operations.

3. Cooperation shall take the form of exchanges of information and, where appropriate, joint activities on:
- establishment or extension of social and health institutions and information centres for the treatment and rehabilitation of drug addicts,
  - implementation of projects in the areas of prevention, training and epidemiological research,
  - establishment of effective standards relating to the prevention of the diversion of precursors and other essential substances used for the illicit production of narcotic drugs and psychotropic substances, in line with international standards.

*Article 59***Fight against terrorism**

In accordance with international conventions and with their respective national legislations, the Parties shall cooperate in this field and focus in particular on:

- exchange of information on means and methods used to counter terrorism,
- exchange of experiences in respect of terrorism prevention,
- joint research and studies in the area of terrorism prevention.

*Article 60***Regional cooperation**

Regional cooperation shall focus on:

- development of economic infrastructures,
- scientific and technological research,
- intra-regional trade,
- customs matters,

- cultural matters,
- environmental issues.

*Article 61***Consumer protection**

Cooperation in this field should be geared to making consumer protection schemes in the European Community and Egypt compatible and should, as far as possible, involve:

- increasing the compatibility of consumer legislation in order to avoid barriers to trade,
- establishment and development of systems of mutual information on dangerous food and industrial products and interconnecting them (rapid alert systems),
- exchanges of information and experts,
- organising training schemes and supplying technical assistance.

## TITLE VI

## CHAPTER 1

**Dialogue and cooperation on social matters***Article 62*

The Parties reaffirm the importance they attach to the fair treatment of their workers legally residing and employed in the territory of the other Party. The Member States and Egypt, at the request of any of them, agree to initiate talks on reciprocal bilateral agreements related to the working conditions and social security rights of Egyptian and Member State workers legally resident and employed in their respective territory.

*Article 63*

1. The Parties shall conduct regular dialogue on social matters which are of interest to them.
2. This dialogue shall be used to find ways to achieve progress in the field of movement of workers and equal treatment and social integration of Egyptian and Community nationals legally residing in the territories of their host countries.
3. The dialogue shall notably cover all issues related to:
  - (a) migrant communities' living and working conditions;
  - (b) migration;
  - (c) illegal migration;
  - (d) actions to encourage equal treatment between Egyptian and Community nationals, mutual knowledge of cultures and civilizations, the furthering of tolerance and the removal of discrimination.

*Article 64*

Dialogue on social matters shall be conducted in accordance with the same procedures as those provided for in Title I of this Agreement.

*Article 65*

With a view to consolidating cooperation between the Parties in the social field, projects and programmes shall be carried out in any area of interest to them.

Priority will be given to:

- (a) reducing migratory pressures, notably by improving living conditions, creating jobs, and income generating activities and developing training in areas from which emigrants come;
- (b) promoting the role of women in economic and social development;
- (c) bolstering and developing Egyptian family planning and mother and child protection programmes;
- (d) improving the social protection system;
- (e) improving the health care system;
- (f) improving living conditions in poor areas;
- (g) implementing and financing exchange and leisure programmes for mixed groups of Egyptian and European young people residing in the Member States, with a view to promoting mutual knowledge of their respective cultures and fostering tolerance.

*Article 66*

Cooperation schemes may be carried out in cooperation with the Member States and the relevant international organisations.

*Article 67*

A working group shall be set up by the Association Council by the end of the first year following the entry into force of this Agreement. It shall be responsible for the continuous and regular evaluation of the implementation of Chapters 1 to 3.

## CHAPTER 2

***Cooperation for the prevention and control of illegal immigration and other consular issues****Article 68*

The Parties agree to cooperate in order to prevent and control illegal immigration. To this end:

- each of the Member States agrees to readmit any of its nationals illegally present on the territory of Egypt, upon request by the latter and without further formalities once such persons have been positively identified as such,
- Egypt agrees to readmit any of its nationals illegally present on the territory of a Member State, upon request by the

latter and without further formalities once such persons have been positively identified as such.

The Member States and Egypt will also provide their nationals with appropriate identity documents for such purposes.

In respect of the Member States of the European Union, the obligations in this Article shall apply only in respect of those persons who are to be considered their nationals for Community purposes.

In respect of Egypt, the obligation in this Article shall apply only in respect of those persons who are considered nationals of Egypt in accordance to the Egyptian legal system and all the relevant laws concerning citizenship.

*Article 69*

After the entry into force of the Agreement, the Parties, at the request of any of them, shall negotiate and conclude bilateral agreements with each other, regulating specific obligations for the readmission of their nationals. These agreements shall also cover, if deemed necessary by any of the Parties, arrangements for the readmission of third country nationals. Such agreements will lay down the details about the categories of persons covered by these arrangements as well as the modalities of their readmission.

Adequate financial and technical assistance to implement these agreements will be provided to Egypt.

*Article 70*

The Association Council shall examine what other joint efforts can be made to prevent and control illegal immigration as well as deal with other consular issues.

## CHAPTER 3

***Cooperation in cultural matters, audiovisual media and information****Article 71*

1. The Parties agree to promote cultural cooperation in fields of mutual interest and in a spirit of respect for each other's cultures. They shall establish a sustainable cultural dialogue. This cooperation shall promote in particular:

- conservation and restoration of historic and cultural heritage (such as monuments, sites, artefacts, rare books and manuscripts),
- exchange of art exhibitions, troupes of performing arts, artists, men of letters, intellectuals and cultural events,
- translations,
- training of persons working in the cultural field.

2. Cooperation in the field of audiovisual media shall seek to encourage cooperation in such areas as co-production and training. The Parties shall seek ways to encourage Egyptian participation in Community initiatives in this sector.

3. The Parties agree that existing cultural programmes of the Community and of one or more of the Member States and further activities of interest to both sides can be extended to Egypt.

4. The Parties shall, in addition, work to promote cultural cooperation of a commercial nature, particularly through joint projects (production, investment and marketing), training and exchange of information.

5. The Parties shall, in identifying cooperation projects, programmes and joint activities, give special attention to young people, self-expression, heritage conservation issues, the dissemination of culture, and communication skills using written and audiovisual media.

6. Cooperation shall be implemented in particular through:

- a regular dialogue between the Parties,
- regular exchange of information and ideas in every sector of cooperation including meetings of officials and experts,
- transfer of advice, expertise and training,
- implementation of joint actions such as seminars and workshops,
- technical, administrative and regulatory assistance,
- dissemination of information on cooperation initiatives.

#### TITLE VII

### FINANCIAL COOPERATION

#### Article 72

In order to achieve the objectives of this Agreement, a financial cooperation package shall be made available to Egypt in accordance with the appropriate procedures and the financial resources required.

Financial cooperation shall focus on:

- promoting reforms designed to modernise the economy,
- upgrading economic infrastructure,
- promoting private investment and job-creating activities,
- responding to the economic repercussions for Egypt of the gradual introduction of a free trade area, notably by upgrading and restructuring industry and enhancing Egypt's export capacity,
- accompanying measures for policies implemented in the social sector,
- promoting Egypt's capacity and capabilities in the field of the protection of intellectual property rights,
- where appropriate, supplementary measures for the implementation of bilateral agreements to prevent and control illegal immigration,

- accompanying measures for the establishment and implementation of competition legislation.

#### Article 73

In order to ensure that a coordinated approach is adopted to any exceptional macro-economic and financial problems that might arise as a result of the implementation of this Agreement, the Parties shall use the regular economic dialogue provided for in Title V to give particular attention to monitoring trade and financial trends in relations between the Community and Egypt.

#### TITLE VIII

### INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

#### Article 74

An Association Council is hereby established which shall meet at ministerial level once a year and when circumstances require, at the initiative of its President and in accordance with the conditions laid down in its rules of procedure.

It shall examine any major issues arising within the framework of this Agreement and any other bilateral or international issues of mutual interest.

#### Article 75

1. The Association Council shall consist of the members of the Council of the European Union and of the Commission of the European Communities, on the one hand, and members of the Government of Egypt, on the other.

2. Members of the Association Council may arrange to be represented in accordance with the provisions laid down in its rules of procedure.

3. The Association Council shall establish its rules of procedure.

4. The Association Council shall be presided in turn by a member of the Council of the European Union and a member of the Government of Egypt, in accordance with the provisions laid down in its rules of procedure.

#### Article 76

The Association Council shall, for the purpose of attaining the objectives of the Agreement, have the power to take decisions in the cases provided for therein.

The decisions taken shall be binding on the Parties, which shall take the measures necessary to implement them. The Association Council may also make appropriate recommendations.

The Association Council shall draw up its decisions and recommendations by agreement between the two Parties.

*Article 77*

1. Subject to the powers of the Association Council, an Association Committee is hereby established which shall be responsible for the implementation of the Agreement.
2. The Association Council may delegate to the Association Committee, in full or in part, any of its powers.

*Article 78*

1. The Association Committee, which shall meet at official level, shall consist of representatives of members of the Council of the European Union and of the Commission of the European Communities, on the one hand, and of representatives of the Government of Egypt, on the other.
2. The Association Committee shall establish its rules of procedure.
3. The Association Committee shall be presided in turn by a representative of the Presidency of the Council of the European Union and by a representative of the Government of Egypt.

*Article 79*

1. The Association Committee shall have the power to take decisions for the management of the Agreement as well as in the areas in which the Association Council has delegated its powers to it.
2. The Association Committee shall draw up its decisions by agreement between the two Parties. These decisions shall be binding on the Parties which shall take the measures necessary to implement the decisions taken.

*Article 80*

The Association Council may decide to set up any working group or body necessary for the implementation of the Agreement. It shall define the terms of reference of any such working group or body that shall be subordinate to it.

*Article 81*

The Association Council shall take all appropriate measures to facilitate cooperation and contacts between the European Parliament and the Egyptian People's Assembly.

*Article 82*

1. Each of the Parties may refer to the Association Council any dispute relating to the application or interpretation of this Agreement.
2. The Association Council may settle the dispute by means of a decision.
3. Each Party shall be bound to take the measures involved in carrying out the decision referred to in paragraph 2.
4. In the event of it not being possible to settle the dispute in accordance with paragraph 2, either Party may notify the other of the appointment of an arbitrator; the other Party must then appoint a second arbitrator within two months. For the application of this procedure, the Community and the Member States shall be deemed to be one party to the dispute.

The Association Council shall appoint a third arbitrator.

The arbitrators' decisions shall be taken by majority vote.

Each party to the dispute must take the steps required to implement the decision of the arbitrators.

*Article 83*

Nothing in this Agreement shall prevent a Party from taking any measures:

- (a) which it considers necessary to prevent the disclosure of information contrary to its essential security interests;
- (b) which relate to the production of, or trade in, arms, munitions or war materials or to research, development or production indispensable for defence purposes, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes;
- (c) which it considers essential to its own security in the event of serious internal disturbances affecting the maintenance of law and order, in time of war or serious international tension constituting threat of war or in order to carry out obligations it has accepted for the purpose of maintaining peace and international security.

*Article 84*

In the fields covered by this Agreement and without prejudice to any special provisions contained therein:

- the arrangements applied by Egypt in respect of the Community shall not give rise to any discrimination between the Member States, their nationals or their companies or firms,
- the arrangements applied by the Community in respect of Egypt shall not give rise to discrimination between Egyptian nationals or its companies or firms.

*Article 85*

As regards direct taxation, nothing in this Agreement shall have the effect of:

- extending the fiscal advantages granted by either Party in any international agreement or arrangement by which it is bound,
- preventing the adoption or application by either Party of any measure aimed at preventing the avoidance or evasion of taxes,
- opposing the right of either Party to apply the relevant provisions of its tax legislation to taxpayers who are not in identical situation, in particular as regards their place of residence.

*Article 86*

1. The Parties shall take any general or specific measures required to fulfil their obligations under this Agreement. They shall see to it that the objectives set out in this Agreement are attained.

2. If either Party considers that the other Party has failed to fulfil an obligation under this Agreement, it may take appropriate measures. Before so doing, except in cases of a material breach of this Agreement by the other Party, it shall supply the Association Council with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Parties.

A material breach of this Agreement shall consist of the repudiation of this Agreement not sanctioned by the general rules of international law or a grave violation of an essential element of this Agreement, creating an environment not conducive for consultations or where a delay would be detrimental to the objectives of this Agreement.

3. In the selection of the appropriate measures referred to in paragraph 2, priority must be given to those which least disturb the functioning of this Agreement. The Parties also agree that these measures shall be taken in accordance with international law and shall be proportional to the violation.

The measures shall be notified immediately to the Association Council and shall be the subject of consultations within the Association Council if the other Party so requests. If one Party takes a measure as a result of a material breach of this Agreement referred to in paragraph 2, the other Party may invoke the dispute settlement procedure.

#### Article 87

Protocols 1 to 5 and Annexes I to VI shall form an integral part of this Agreement.

#### Article 88

For the purpose of this Agreement the term 'Parties' shall mean Egypt on the one hand and the Community, or the Member States, or the Community and the Member States, in accordance with their respective powers, on the other hand.

#### Article 89

This Agreement is concluded for an unlimited period.

Each of the Parties may denounce this Agreement by notifying the other Party. This Agreement shall cease to apply six months after the date of such notification.

#### Article 90

This Agreement shall apply, on the one hand, to the territories in which the Treaties establishing the European Community, and the European Coal and Steel Community are applied and under the conditions laid down in those Treaties and, on the other hand, to the territory of Egypt.

#### Article 91

This Agreement shall be drawn up in duplicate in the Arabic, Danish, Dutch, English, Finnish, French, German, Greek, Italian, Portuguese, Spanish, and Swedish languages, each of these texts being equally authentic.

#### Article 92

1. This Agreement will be approved by the Parties in accordance with their own procedures.

This Agreement shall enter into force on the first day of the second month following the date on which the Parties notify each other that the procedures referred to in the first subparagraph have been completed.

2. Upon its entry into force, this Agreement shall replace the Agreement between the European Economic Community and Egypt, and the Agreement between the European Coal and Steel Community and Egypt, signed in Brussels on 18 January 1977.

Hecho en Luxemburgo, el veinticinco de junio de dos mil uno.

Udfærdiget i Luxembourg den femogtyvende juni to tusind og et.

Geschehen zu Luxemburg am fünfundzwanzigsten Juni zweitausendundeins.

Έγινε στο Λουξεμβούργο, στις είκοσι πέντε Ιουνίου δύο χιλιάδες ένα.

Done at Luxembourg on the twenty-fifth day of June in the year two thousand and one.

Fait à Luxembourg, le vingt-cinq juin deux mille un.

Fatto a Lussemburgo, addì venticinque giugno duemilauno.

Gedaan te Luxemburg, de vijfentwintigste juni tweeduizendeneen.

Feito no Luxemburgo, em vinte e cinco de Junho de dois mil e um.

Tehty Luxemburgissa kahdentenakymmenentenäviidentenä päivänä kesäkuuta vuonna kaksituhattayksi.

Som skedde i Luxemburg den tjugofemte juni tjugohundraett.

تمت في لكسمبورج في الخامس والعشرين من شهر يونيو عام ألفين وواحد ميلادي

Pour le Royaume de Belgique

Voor het Koninkrijk België

Für das Königreich Belgien




Cette signature engage également la Communauté française, la Communauté flamande, la Communauté germanophone, la Région wallonne, la Région flamande et la Région de Bruxelles-Capitale.

Deze handtekening verbindt eveneens de Vlaamse Gemeenschap, de Franse Gemeenschap, de Duitstalige Gemeenschap, het Vlaams Gewest, het Waals Gewest en het Brussels Hoofdstedelijk Gewest.

Diese Unterschrift bindet zugleich die Deutschsprachige Gemeinschaft, die Flämische Gemeinschaft, die Französische Gemeinschaft, die Wallonische Region, die Flämische Region und die Region Brüssel-Hauptstadt.

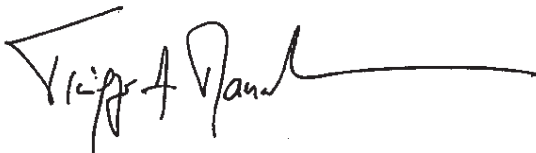
På Kongeriget Danmarks vegne



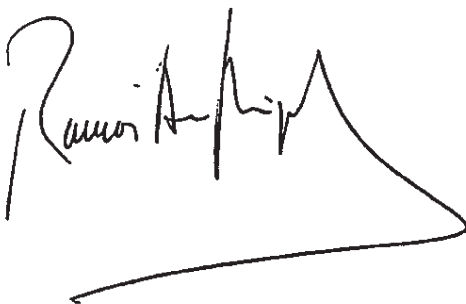
Für die Bundesrepublik Deutschland



Για την Ελληνική Δημοκρατία



Por el Reino de España





Pour la République française



Thar cheann Na hÉireann


For Ireland



Per la Repubblica italiana



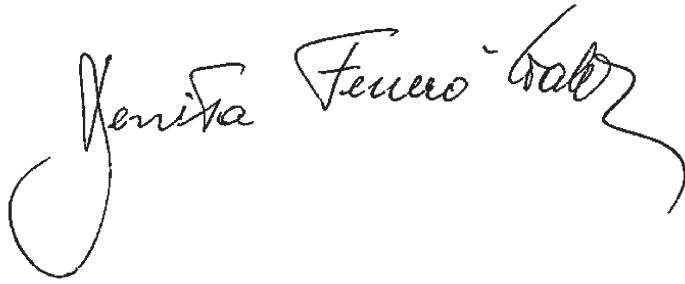
Pour le Grand-Duché de Luxembourg



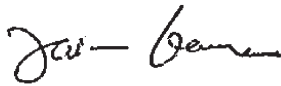
Voor het Koninkrijk der Nederlanden



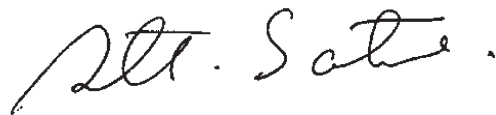
Für die Republik Österreich

A handwritten signature in black ink, appearing to read "Jenita Feuerhahn". The signature is written in a cursive style with a large initial 'J'.

Pela República Portuguesa

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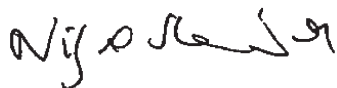
Suomen tasavallan puolesta

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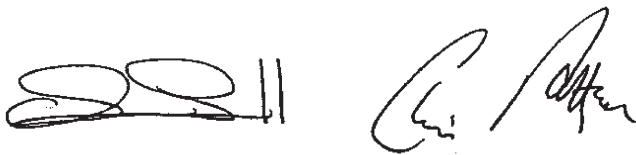
För Konungariket Sverige

A handwritten signature in black ink, appearing to read "Sören". The signature is written in a cursive style.


For the United Kingdom of Great Britain and Northern Ireland

A handwritten signature in black ink, appearing to read "Nigel". The signature is written in a cursive style.

Por las Comunidades Europeas  
For De Europæiske Fællesskaber  
Für die Europäischen Gemeinschaften  
Για τις Ευρωπαϊκές Κοινοότητες  
For the European Communities  
Pour les Communautés européennes  
Per le Comunità europee  
Voor de Europese Gemeenschappen  
Pelas Comunidades Europeias  
Euroopan yhteisöjen puolesta  
På Europeiska gemenskapernas vägnar



جمهورية مصر العربية



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**LIST OF ANNEXES AND PROTOCOLS**

- Annex I: List of agricultural and processed agricultural products falling within Chapters 25 to 97 of the harmonised system referred to in Articles 7 and 12.
- Annex II: Lists of industrial products originating in the Community to which are applicable, on importation into Egypt, the schedules for tariff dismantling referred to in Article 9(1).
- Annex III: Lists of industrial products originating in the Community to which are applicable, on importation into Egypt, the schedules for tariff dismantling referred to in Article 9(2).
- Annex IV: Lists of industrial products originating in the Community to which are applicable, on importation into Egypt, the schedules for tariff dismantling referred to in Article 9(3).
- Annex V: List of industrial products originating in the Community referred to in Article 9(4).
- Annex VI: Intellectual property rights referred to in Article 37.
- Protocol 1: Arrangements applicable to imports into the Community of agricultural products originating in Egypt.
- Protocol 2: Arrangements applicable to imports into Egypt of agricultural products originating in the Community.
- Protocol 3: Arrangements applicable to processed agricultural products.
- Protocol 4: Definition of the concept of 'originating products' and methods of administrative cooperation.
- Protocol 5: Mutual assistance between administrative authorities in customs matters.

## ANNEX I

**List of agricultural and processed agricultural products falling within chapters 25 to 97 of the Harmonised System referred to in Articles 7 and 12**

HS code	2905 43	(mannitol)
HS code	2905 44	(sorbitol)
HS code	2905 45	(glycerol)
HS heading	3301	(essential oils)
HS code	3302 10	(odoriferous substances)
HS headings	3501 to 3505	(albuminoidal substances, modified starches, glues)
HS code	3809 10	(finishing agents)
HS heading	3823	(industrial fatty acids, acid from oil refining, industrial fatty alcohols).
HS code	3824 60	(sorbitol n.e.p.)
HS headings	4101 to 4103	(hides and skins)
HS heading	4301	(raw fur skins)
HS headings	5001 to 5003	(raw silk and silk waste)
HS headings	5101 to 5103	(wool and animal hair)
HS headings	5201 to 5203	(raw cotton, waste and cotton carded or combed)
HS heading	5301	(raw flax)
HS heading	5302	(raw hemp)

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## ANNEX II

**Lists of industrial products originating in the Community to which are applicable, on importation into Egypt, the schedules for tariff dismantling referred to in Article 9(1)**

2501001	2529300	2711210	2822000	2833290
2502000	2530100	2711290	2823000	2833300
2503100	2530200	2712100	2825101	2833400
2503900	2530400	2712200	2825109	2834100
2504100	2530909	2712900	2825200	2834210
2504900	2601110	2713110	2825300	2834220
2505109	2601120	2713120	2825400	2834290
2505909	2601200	2713200	2825500	2835000
2506100	2602000	2713900	2825600	2835210
2506210	2603000	2714100	2825700	2835220
2506290	2604000	2714900	2825800	2835230
2507000	2605000	2715000	2825900	2835240
2508100	2606000	2716000	2826110	2835250
2508200	2607000	2801200	2826120	2835260
2508300	2608000	2801300	2826190	2835290
2508400	2609000	2802000	2826200	2835310
2508500	2610000	2804210	2826300	2835390
2508600	2611000	2804290	2826900	2836100
2508700	2612100	2804500	2827100	2836201
2509000	2612200	2804610	2827200	2836301
2511100	2613100	2804690	2827310	2836401
2511200	2613900	2804700	2827320	2836409
2512000	2614000	2804800	2827330	2836500
2513110	2615100	2804900	2827340	2836600
2513190	2615900	2805110	2827350	2836700
2513210	2616100	2805190	2827360	2836910
2513290	2616900	2805210	2827370	2836920
2514000	2617100	2805220	2827380	2836930
2517100	2617900	2805300	2827390	2836990
2517200	2618000	2805400	2827410	2837110
2517300	2619000	2809100	2827490	2837190
2517411	2620110	2809201	2827510	2837200
2517491	2620190	2810001	2827590	2838000
2518100	2620200	2812100	2827600	2839000
2518200	2620300	2812900	2828909	2839190
2518300	2620400	2813100	2829110	2839200
2519100	2620500	2813900	2829199	2839900
2519900	2620900	2814100	2829900	2840110
2520201	2621000	2814200	2830100	2840190
2521000	2701110	2815200	2830200	2840200
2522100	2701120	2815300	2830300	2840300
2522200	2701190	2816100	2830900	2841100
2522300	2701200	2816200	2831100	2841200
2524000	2702100	2816300	2831900	2841300
2525100	2702200	2817000	2832100	2841400
2525200	2703000	2818100	2832200	2841500
2525300	2709000	2818200	2832300	2841600
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2528900	2711120	2820100	2833240	2842100
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2529220	2711190	2821200	2833270	

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2843900	2905110	2912300	2917340	2927000
2844101	2905120	2912410	2917350	2928000
2844109	2905130	2912420	2917360	2929100
2844200	2905140	2912490	2917370	2929900
2844300	2905150	2912500	2917390	2930100
2844400	2905160	2913000	2918110	2930200
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2845100	2905190	2914120	2918130	2930400
2845900	2905210	2914130	2918140	2930900
2846100	2905220	2914190	2918150	2931000
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2903190	2909420	2916140	2922410	2936280
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2903590	2910300	2917110	2924210	2937920
2903610	2910900	2917120	2924291	2937990
2903620	2911000	2917130	2924299	2938100
2903690	2912110	2917140	2925110	2938900
2904100	2912120	2917190	2925190	2939100
2904200	2912130	2917200	2925200	2939210

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2939600	3403919	3815190	3912900	4403330
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2940000	3404200	3817100	3914000	4403910
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2941400	3507900	3820000	3915900	4404100
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2941900	3701302	3822000	3920101	4406100
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3001200	3702511	3901200	3923501	4407210
3001900	3702521	3901300	3926903	4407220
3002100	3702522	3901901	3926907	4407230
3002200	3702551	3901909	4001100	4407910
3002310	3702559	3902100	4001210	4407920
3002390	3702561	3902200	4001220	4407990
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3006200	3703901	3904101	4002410	4501100
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3104900	3805100	3905900	4003000	4704110
3105100	3805200	3906100	4004000	4704190
3105200	3805900	3906900	4014100	4704210
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3105400	3806200	3907200	4016921	4705000
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3202900	3810900	3909100	4205001	4802521
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3402119	3812200	3911900	4403100	4819501
3402129	3812300	3912110	4403200	4823901



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5104000	7102210	7219140	7901110	8201400
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5304100	7105900	7219310	8001200	8202200
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5305110	7106921	7219330	8101100	8202320
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5305290	7108200	7219900	8101931	8202990
5305910	7110111	7220110	8101939	8203100
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5405002	7110211	7220200	8102100	8203300
5407101	7110291	7220900	8102910	8203400
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5501900	7110491	7226920	8103100	8205600
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5503200	7112900	7317002	8104190	8207120
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5503400	7118101	7401200	8104300	8207300
5503900	7118109	7402000	8104900	8207400
5504100	7118900	7403110	8105101	8207500
5504900	7118901	7403120	8105109	8207600
5505100	7118902	7403130	8105900	8207700
5505200	7118909	7403190	8106001	8207800
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5506200	7202410	7403220	8107101	8208100
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5506900	7202500	7403290	8107900	8208300
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8402209	8414309	8426200	8433520	8445300
8402902	8414400	8426300	8433530	8445400
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8403100	8414809	8426490	8433600	8446100
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8408109	8420101	8429590	8438800	8451500
8408209	8420109	8430100	8438900	8451800
8408909	8420911	8430310	8439100	8451901
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8413600	8425200	8432801	8443500	8456901
8413709	8425310	8432809	8443600	

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8458990	8467810	8481809	8514300	8533400
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8459590	8468901	8482910	8515299	8535400
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8460310	8471990	8501409	8517301	8539902
8460390	8473300	8501519	8517309	8540110
8460400	8474100	8501529	8517401	8540120
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8461300	8474390	8501630	8517820	8540420
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8461500	8474900	8502139	8517902	8540810
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8462100	8475200	8502300	8519991	8540910
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8462390	8476900	8504219	8523121	8541290
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8463100	8477510	8504232	8526100	8541900
8463200	8477590	8504233	8526910	8542110
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8465100	8479200	8504333	8530800	8543200
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8465940	8479899	8504900	8532100	8544700
8465950	8479900	8505110	8532210	8545110
8465960	8480100	8505190	8532220	8545190
8465990	8480200	8505200	8532230	8545200
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8466200	8480490	8505900	8532250	8546101
8466300	8480500	8508100	8532290	8546201

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8547101	8801900	9013200	9025190	9110120
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8602900	8802300	9014200	9026100	9114200
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8607190	8803900	9015400	9027300	9501000
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8607290	8805100	9015900	9027500	9502109
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8607910	8901101	9017100	9027900	9502990
8607990	8901102	9017201	9028100	9503100
8608000	8901103	9017209	9028309	9503200
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8701901	8901901	9017900	9029200	9503490
8701909	8901902	9018110	9029900	9503500
8704101	8902001	9018190	9030100	9503600
8704212	8902003	9018200	9030200	9503700
8704213	8902300	9018312	9030310	9503800
8704221	8904000	9018319	9030390	9503900
8704222	8905100	9018320	9030400	9504100
8704231	8905200	9018390	9030810	9506110
8704232	8905900	9018410	9030890	9506120
8704312	8907100	9018490	9030900	9506190
8704313	8907900	9018500	9031100	9506210
8704321	8908000	9018900	9031200	9506290
8704322	9001100	9019100	9031300	9506310
8704902	9005801	9019200	9031400	9506320
8704903	9005901	9020000	9031800	9506390
8708291	9006100	9021110	9031900	9506510
8708401	9007190	9021190	9032100	9506590
8708501	9007291	9021210	9032200	9506610
8708601	9007919	9021290	9032810	9506620
8708701	9007921	9021300	9032890	9506690
8708801	9010101	9021400	9032900	9506700
8708911	9010109	9021900	9033000	9506910
8708921	9010201	9022110	9106100	9506990
8708931	9010209	9022190	9106200	9507100
8708941	9010300	9022210	9106900	9507200
8708991	9010900	9022290	9107000	9507300
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8709190	9011200	9022900	9108120	9508000
8709900	9011800	9023000	9108190	9603500
8713100	9011900	9024100	9108200	9607200
8713900	9012100	9024800	9108910	9608601
8714200	9012900	9024900	9108990	9618000
8801100	9013100	9025110	9110110	9705000

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## ANNEX III

**Lists of industrial products originating in the Community to which are applicable, on importation into Egypt, the schedules for tariff dismantling referred to in Article 9(2)**

2501009	2833110	3212902	3702559	3919909
2505101	2833190	3213100	3702569	3920109
2505901	2836209	3213900	3702919	3920200
2510100	2836309	3214109	3702929	3920300
2510200	2901101	3215110	3702930	3920410
2517419	2901291	3215191	3702949	3920420
2517499	2902200	3215199	3702959	3920510
2520100	2902901	3215900	3703109	3920590
2520209	2912600	3401111	3703209	3920610
2520900	3005101	3401201	3703909	3920620
2523291	3005109	3402111	3704000	3920630
2526100	3005901	3402121	3705100	3920690
2526209	3005909	3402131	3705200	3920710
2530300	3006101	3402191	3705900	3920720
2705000	3006500	3402901	3706101	3920730
2707100	3204110	3402909	3706901	3920790
2707200	3204121	3403111	3707100	3920910
2707500	3204129	3403191	3707900	3920920
2707600	3204130	3403911	3801111	3920930
2707910	3204141	3403991	3808101	3920940
2707990	3204149	3404901	3808109	3920990
2708100	3204150	3407009	3808201	3921110
2708200	3204160	3506100	3808209	3921120
2710003	3204170	3506910	3808301	3921130
2710009	3204191	3506990	3808309	3921140
2711131	3204199	3601000	3808401	3921190
2803000	3204200	3602000	3808409	3921909
2804100	3204900	3603000	3808901	3923101
2804300	3206100	3604901	3808909	3923211
2804400	3206200	3604909	3811110	3923302
2806100	3206300	3606100	3811191	3926101
2806200	3206410	3606900	3811211	3926102
2809209	3206420	3701200	3811291	3926201
2810009	3206430	3701301	3811901	3926901
2811110	3206490	3701309	3904109	3926902
2811190	3206500	3701910	3904210	3926904
2811210	3207201	3701991	3904220	3926905
2811220	3207209	3701999	3909401	3926906
2811230	3207300	3702200	3916100	3926908
2811290	3207400	3702310	3916200	4001292
2815110	3208101	3702320	3916900	4001302
2815120	3208201	3702390	3917211	4002199
2824100	3208901	3702410	3917221	4002209
2824200	3209101	3702420	3917231	4002319
2824901	3209901	3702430	3917291	4002399
2824909	3210001	3702440	3917311	4002499
2828101	3210003	3702519	3917321	4002599
2828102	3210004	3702529	3917391	4002609
2828901	3211009	3702530	3919900	4002709
2829191	3212901	3702540	3919901	4002809

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4005200	4106199	4805100	4907003	5206240
4005910	4106200	4805210	4907004	5206250
4005990	4107101	4805220	4908100	5206310
4006100	4107211	4805230	4908900	5206320
4006900	4107291	4805290	4910001	5206330
4007000	4107901	4805300	4911101	5206340
4008110	4111000	4805400	4911991	5206350
4008190	4203101	4805500	4911992	5206410
4008210	4203210	4805600	5004009	5206420
4008290	4203291	4805700	5005000	5206430
4009100	4203301	4805800	5006001	5206440
4009200	4203401	4806100	5006009	5206450
4009300	4204000	4806200	5105109	5207100
4009400	4206109	4806300	5105210	5207900
4009500	4206900	4806400	5105299	5305990
4010100	4405000	4807100	5105300	5306100
4010919	4408109	4807910	5105400	5306209
4010999	4408209	4807990	5106100	5307100
4011100	4408909	4808100	5106200	5307200
4011200	4409109	4808200	5107100	5308100
4011300	4409209	4808300	5107200	5308200
4011400	4411110	4808900	5108100	5308300
4011500	4411210	4809100	5108200	5308901
4011910	4411310	4809200	5110009	5308909
4011990	4411910	4809300	5113001	5309101
4012100	4502000	4809900	5204110	5310901
4012200	4503900	4810110	5204190	5311009
4012900	4504100	4810120	5204200	5401109
4013100	4504900	4810210	5205110	5401209
4013200	4802101	4810290	5205120	5402100
4013900	4802109	4810310	5205130	5402200
4014900	4802200	4810320	5205140	5402310
4016109	4802300	4810390	5205150	5402320
4016910	4802400	4810910	5205210	5402330
4016929	4802511	4810999	5205220	5402390
4016930	4802519	4811100	5205230	5402411
4016940	4802521	4811210	5205240	5402412
4016950	4802529	4811290	5205250	5402420
4016994	4802531	4811319	5205310	5402430
4016999	4802539	4811399	5205320	5402491
4017002	4802601	4811400	5205330	5402492
4017009	4802609	4811901	5205340	5402510
4103200	4803001	4811909	5205350	5402520
4104109	4804110	4813100	5205410	5402590
4104210	4804190	4813200	5205420	5402610
4104220	4804210	4813901	5205430	5402620
4104299	4804290	4813909	5205440	5402690
4104310	4804310	4816100	5205450	5403100
4104390	4804390	4816200	5206110	5403200
4105110	4804410	4816300	5206120	5403311
4105120	4804420	4816900	5206130	5403312
4105199	4804490	4823300	5206150	5403320
4105200	4804510	4823400	5206210	5403331

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5403391	5903201	6902100	7107001	7307920
5403392	5903901	6902200	7107009	7307930
5403410	5907001	6902901	7107220	7307990
5403420	5910000	6902902	7108110	7310292
5403490	5911100	6902909	7108132	7316000
5404101	5911200	6903100	7108139	7407109
5404109	5911310	6903200	7109001	7407219
5404900	5911320	6903900	7109009	7407229
5405001	5911400	6909110	7109240	7407299
5405009	5911900	6909190	7110112	7408110
5407102	6115911	6909191	7110192	7408190
5508109	6115921	6909900	7110199	7408210
5508209	6115931	7002200	7110212	7408220
5509110	6115991	7002319	7110292	7408290
5509120	6307200	7002399	7110299	7409110
5509210	6307901	7003191	7110312	7409190
5509220	6307902	7003192	7110392	7409210
5509310	6310101	7003200	7110399	7409290
5509320	6310109	7004901	7110492	7409310
5509410	6310900	7004902	7110499	7409390
5509420	6310909	7005101	7111001	7409400
5509510	6406101	7005102	7111002	7409900
5509520	6801000	7005291	7111100	7410110
5509530	6802101	7005292	7115100	7410120
5509590	6802102	7005300	7115901	7410219
5509610	6803000	7006001	7116101	7410229
5509620	6804100	7010100	7116201	7411100
5509690	6804211	7010902	7202110	7411210
5509910	6804219	7010903	7202190	7411220
5509920	6804221	7010904	7202210	7411290
5509990	6804229	7012000	7202290	7412100
5510110	6804231	7014001	7202300	7412200
5510120	6804239	7015100	7206909	7413000
5510200	6804300	7015901	7208110	7414100
5510300	6805300	7015909	7209140	7414900
5510900	6806100	7016909	7209210	7415100
5601100	6806200	7019100	7209340	7415210
5601210	6806900	7019200	7209440	7415290
5601220	6807100	7019310	7210119	7415310
5601290	6807900	7019320	7210129	7415320
5601300	6808000	7019399	7210902	7415390
5602109	6809901	7019900	7212109	7416000
5603000	6811100	7020001	7304100	7419992
5604100	6811200	7020009	7304200	7504000
5604200	6812100	7101100	7304319	7505110
5604900	6812300	7101210	7304399	7505120
5605000	6812500	7102200	7304419	7505210
5806101	6812600	7102390	7304499	7505220
5806103	6812909	7103100	7304519	7506100
5806401	6814100	7103910	7304599	7506200
5806403	6814900	7103990	7304909	7507110
5807100	6815100	7104100	7307210	
5807200	6815209	7104900	7307220	
5807900	6815910	7106100	7307230	
5901901	6815990	7106922	7307290	

7507120	8212900	8418502	8483900	8535301
7507200	8213000	8418619	8484100	8535900
7601100	8214100	8418691	8484900	8536101
7601200	8214901	8418699	8485100	8536209
7602000	8214902	8418991	8485900	8536410
7603100	8214903	8418999	8501401	8536490
7603200	8214909	8421211	8501511	8536509
7604109	8301100	8421230	8501521	8536619
7604290	8301200	8421310	8503002	8536900
7605110	8301300	8421910	8504109	8537101
7605190	8301409	8421990	8506119	8537109
7605210	8301500	8423109	8506121	8537209
7605290	8301600	8423200	8506129	8539100
7606119	8301700	8423300	8506139	8539210
7606129	8302100	8423810	8506199	8539229
7606919	8302200	8423820	8506200	8539299
7606929	8302300	8423899	8506909	8539312
7607119	8302410	8423901	8507101	8539319
7607199	8302420	8423902	8507201	8539390
7607209	8302490	8424100	8507300	8539400
7612909	8302500	8428101	8507801	8539901
7616902	8302600	8431201	8507901	8539909
7803000	8305100	8431312	8507909	8544110
7804110	8305200	8448310	8510901	8544190
7804190	8305900	8448410	8510902	8544300
7804200	8306100	8451300	8511100	8544419
7805000	8307100	8452100	8511200	8544499
7806000	8307900	8452901	8511300	8544519
7903100	8308100	8469100	8511400	8544599
7903900	8308200	8469210	8511500	8544609
7904000	8308909	8469290	8511800	8546102
7905000	8309901	8469310	8511900	8546209
7906000	8311109	8469390	8511909	8546900
7907100	8311209	8470100	8512100	8547109
7907900	8311309	8470210	8512200	8547200
8003000	8311909	8470290	8512300	8547900
8004000	8407339	8470300	8512400	8548000
8005100	8407349	8470400	8512900	8605000
8005200	8407900	8470500	8513109	8606100
8006000	8408102	8470900	8513909	8606200
8205100	8408103	8472100	8516291	8606300
8205200	8408202	8472200	8516400	8606910
8205300	8408203	8472300	8516901	8606920
8205400	8408902	8472900	8516902	8606990
8205510	8408903	8473100	8524211	8609000
8205590	8409919	8473210	8524221	8703101
8205700	8409999	8473290	8524231	8705100
8205800	8413110	8473400	8524901	8705200
8205900	8413190	8474801	8529101	8705300
8211940	8413300	8479301	8531101	8705400
8212101	8413830	8481802	8531801	8705900
8212109	8413911	8483100	8531901	8708100
8212201	8413913	8483400	8534000	8708210
8212202	8414301	8483500	8535101	8708299
8212203	8415901	8483600	8535211	8708310



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8708390	8902009	9008300	9109900	9305210
8708409	8903102	9008400	9111109	9305290
8708509	8903912	9008900	9111200	9305901
8708609	8903922	9009110	9111800	9305909
8708709	8903992	9009120	9111909	9307000
8708809	8906009	9009210	9112100	9401901
8708919	9001200	9009220	9112800	9402100
8708929	9001300	9009300	9112900	9402900
8708939	9001401	9009900	9201100	9405102
8708949	9001409	9028201	9201200	9504200
8708999	9001501	9028209	9201900	9504909
8711109	9001509	9028301	9202100	9506400
8711209	9001900	9101119	9202900	9603210
8711309	9002110	9101129	9203000	9603291
8711409	9002190	9101199	9204100	9603301
8711509	9002200	9101219	9204200	9603400
8711909	9002909	9101299	9205100	9603902
8712009	9006200	9101999	9205900	9604000
8714110	9006309	9102110	9206000	9606100
8714190	9006409	9102120	9207100	9608109
8714910	9006519	9102190	9207900	9608200
8714920	9006529	9102210	9209100	9608310
8714930	9006539	9102290	9209200	9608399
8714940	9006599	9102910	9209300	9608409
8714950	9006610	9102990	9209910	9608609
8714960	9006620	9103100	9209920	9608919
8714999	9006690	9103900	9209930	9608999
8715000	9006910	9104000	9209940	9609109
8716900	9006990	9105110	9209990	9609200
8901104	9007110	9105190	9302000	9609900
8901109	9007210	9105210	9303100	9610000
8901209	9007299	9105290	9303200	9611000
8901309	9007911	9105910	9303300	9613801
8901903	9007929	9105990	9303900	9613901
8901909	9008100	9109110	9304000	9617000
8902002	9008200	9109190	9305100	9706000

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## ANNEX IV

**Lists of industrial products originating in the Community to which are applicable, on importation into Egypt, the schedules for tariff dismantling referred to in Article 9(3)**

2515110	3212909	3706902	4202210	4420901
2515120	3214900	3912201	4202220	4420909
2515200	3302109	3917109	4202290	4421100
2516110	3302901	3917219	4202310	4421902
2516120	3302909	3917229	4202320	4421909
2516210	3303001	3917239	4202390	4601100
2516220	3303009	3917299	4202910	4601200
2516900	3304101	3917319	4202920	4601910
2523100	3304109	3917329	4202991	4601990
2523210	3304201	3917330	4202999	4602100
2523292	3304209	3917399	4203109	4602900
2523300	3304301	3917400	4203292	4803009
2523900	3304309	3918100	4302110	4814200
2704000	3304911	3918900	4302120	4814300
2706000	3304919	3919100	4302130	4814901
2707300	3304991	3921902	4302190	4814909
2707400	3304999	3921903	4302200	4815000
2801100	3305101	3922100	4302300	4817100
2807000	3305109	3922200	4303100	4817200
2808000	3305201	3922900	4303900	4817300
2915219	3305209	3923109	4304001	4818101
2939901	3305301	3923219	4304009	4818109
2939902	3305309	3923290	4409101	4818200
3003100	3305901	3923309	4409102	4818300
3003200	3305909	3923400	4409201	4818400
3003390	3306101	3923509	4409202	4818500
3003400	3306109	3923900	4410100	4818900
3003909	3306901	3924100	4410900	4819101
3004100	3306909	3924900	4411190	4819109
3004200	3307101	3925100	4411290	4819201
3004320	3307109	3925200	4411390	4819209
3004390	3307201	3925300	4411990	4819300
3004400	3307209	3925900	4412110	4819400
3004500	3307301	3926109	4412120	4819509
3004909	3307309	3926209	4412190	4819600
3102100	3307411	3926300	4412210	4820101
3102290	3307419	3926400	4412290	4820109
3102300	3307491	3926909	4412910	4820201
3102400	3307499	4010911	4412991	4820209
3102500	3307901	4010991	4412999	4820301
3102600	3307909	4015110	4414000	4820309
3102700	3401119	4015190	4415100	4820400
3102800	3401190	4015901	4415200	4820501
3102900	3401209	4015909	4416000	4820509
3103100	3402200	4107109	4417009	4820901
3103200	3405100	4107219	4418100	4820909
3103900	3405200	4107299	4418200	4821100
3207100	3405300	4107909	4418300	4821900
3208109	3405400	4108000	4418400	4822100
3208209	3405900	4109000	4418500	4822900
3208909	3406000	4201000	4418901	4823110
3209102	3604100	4202110	4418909	4823190
3209902	3605000	4202120	4419000	4823200
3210002	3706109	4202190	4420100	4823510

4823590	5209420	5407200	5514130	5702320
4823600	5209430	5407300	5514190	5702390
4823709	5209490	5407410	5514210	5702410
4823909	5209510	5407420	5514220	5702420
4909000	5209520	5407430	5514230	5702490
4910002	5209590	5407440	5514290	5702510
4910003	5210110	5407510	5514310	5702520
4910004	5210120	5407520	5514320	5702590
4910009	5210190	5407530	5514330	5702910
4911102	5210210	5407540	5514390	5702920
4911103	5210220	5407600	5514410	5702990
4911109	5210290	5407710	5514420	5703100
4911910	5210310	5407720	5514430	5703200
4911999	5210320	5407730	5514490	5703300
5007100	5210390	5407740	5515110	5703900
5007200	5210410	5407810	5515120	5704100
5007900	5210420	5407820	5515130	5704900
5109100	5210490	5407830	5515190	5705000
5109900	5210510	5407840	5515210	5801100
5110001	5210520	5407910	5515220	5801210
5111110	5210590	5407920	5515290	5801220
5111190	5211110	5407930	5515910	5801230
5111200	5211120	5407940	5515920	5801240
5111300	5211190	5408100	5515990	5801250
5111900	5211210	5408210	5516120	5801260
5112110	5211220	5408220	5516130	5801310
5112190	5211290	5408230	5516140	5801320
5112200	5211310	5408240	5516210	5801330
5112300	5211320	5408310	5516220	5801340
5112900	5211390	5408320	5516230	5801350
5113009	5211410	5408330	5516240	5801360
5208110	5211420	5408340	5516310	5801900
5208120	5211430	5508101	5516320	5801901
5208130	5211490	5508201	5516330	5801910
5208190	5211510	5511100	5516340	5801920
5208210	5211520	5511200	5516410	5802110
5208220	5211590	5511300	5516420	5802190
5208230	5212110	5512110	5516430	5802200
5208290	5212120	5512190	5516440	5802300
5208310	5212130	5512210	5516910	5803100
5208320	5212140	5512290	5516920	5803900
5208330	5212150	5512910	5516930	5804100
5208390	5212210	5512990	5516940	5804210
5208410	5212220	5513110	5606000	5804290
5208420	5212230	5513120	5607100	5804300
5208430	5212240	5513130	5607210	5805000
5208490	5212250	5513190	5607290	5806102
5208510	5306201	5513210	5607300	5806109
5208520	5308901	5513220	5607410	5806200
5208530	5309110	5513230	5607490	5806310
5208590	5309190	5513290	5607500	5806320
5209110	5309210	5513310	5607900	5806390
5209120	5309290	5513320	5608110	5806402
5209190	5310109	5513330	5608190	5806409
5209210	5310909	5513390	5608900	5808100
5209220	5311001	5513410	5609000	5808900
5209290	5401101	5513420	5701100	5809000
5209310	5401201	5513430	5701900	5810100
5209320	5406100	5513490	5702100	5810910
5209390	5406200	5514110	5702200	5810920
5209410	5407109	5514120	5702310	5810990

5811000	6104190	6112200	6204190	6211330
5901100	6104210	6112310	6204210	6211390
5901909	6104220	6112390	6204220	6211410
5903109	6104230	6112410	6204230	6211420
5903209	6104290	6112490	6204290	6211430
5903909	6104310	6113001	6204310	6211490
5904100	6104320	6113009	6204320	6212100
5904910	6104330	6114100	6204330	6212200
5904920	6104390	6114200	6204390	6212300
5905000	6104410	6114300	6204410	6212900
5906100	6104420	6114900	6204420	6213100
5906910	6104430	6115110	6204430	6213200
5906990	6104440	6115120	6204440	6213900
5907001	6104490	6115190	6204490	6214100
5907009	6104510	6115200	6204510	6214200
5908000	6104520	6115919	6204520	6214300
5909000	6104530	6115929	6204530	6214400
6001100	6104590	6115939	6204590	6214900
6001210	6104610	6115999	6204610	6215100
6001220	6104620	6116100	6204620	6215200
6001290	6104630	6116910	6204630	6215900
6001910	6104690	6116920	6204690	6216000
6001920	6105100	6116930	6205100	6217100
6001990	6105200	6116990	6205200	6217900
6002100	6105900	6117100	6205300	6301100
6002200	6106100	6117200	6205900	6301200
6002300	6106200	6117800	6206100	6301300
6002410	6106900	6201110	6206200	6301400
6002420	6107110	6201120	6206300	6301900
6002430	6107120	6201130	6206400	6302100
6002490	6107190	6201190	6206900	6302210
6002910	6107210	6201910	6207110	6302220
6002920	6107220	6201920	6207190	6302290
6002930	6107290	6201930	6207210	6302310
6002990	6107910	6201990	6207220	6302320
6101100	6107920	6202110	6207290	6302390
6101200	6107990	6202120	6207910	6302400
6101300	6108110	6202130	6207920	6302510
6101900	6108190	6202190	6207990	6302520
6102100	6108210	6202910	6208110	6302530
6102200	6108220	6202920	6208190	6302590
6102300	6108290	6202930	6208210	6302600
6102900	6108310	6202990	6208220	6302910
6103110	6108320	6203110	6208290	6302920
6103120	6108390	6203120	6208910	6302930
6103190	6108910	6203190	6208920	6302990
6103210	6108920	6203210	6208990	6303110
6103220	6108990	6203220	6209100	6303120
6103230	6109100	6203230	6209200	6303190
6103290	6109900	6203290	6209300	6303910
6103310	6110100	6203310	6209900	6303920
6103320	6110200	6203320	6210100	6303990
6103330	6110300	6203330	6210200	6304110
6103390	6110900	6203390	6210300	6304190
6103410	6111100	6203410	6210400	6304910
6103420	6111200	6203420	6210500	6304920
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6103490	6111900	6203490	6211120	6304990
6104110	6112110	6204110	6211200	6305100
6104120	6112120	6204120	6211310	6305200
6104130	6112190	6204130	6211320	

6305310	6506910	6908109	7201200	7211291
6305390	6506920	6908901	7201301	7211299
6305900	6506990	6908909	7201309	7211300
6306110	6507000	6910100	7202991	7211410
6306120	6601100	6910900	7204500	7211491
6306190	6601910	6911100	7205100	7211499
6306210	6601990	6911900	7206100	7211901
6306220	6602001	6912000	7207110	7211909
6306290	6602009	6913100	7207120	7212210
6306310	6603100	6913900	7207190	7212290
6306390	6603200	6914100	7207200	7212300
6306410	6603900	6914900	7208120	7212400
6306490	6701000	7003110	7208130	7212500
6306910	6702100	7003199	7208140	7212600
6306990	6702900	7003300	7208210	7213100
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6307909	6704110	7004909	7208230	7213310
6308000	6704190	7005109	7208240	7213390
6309001	6704200	7005210	7208310	7213410
6309002	6704900	7005299	7208320	7213490
6309009	6802109	7006002	7208330	7213500
6309100	6802211	7006009	7208340	7214101
6309200	6802219	7007110	7208350	7214109
6309900	6802221	7007190	7208410	7214200
6401100	6802229	7007210	7208420	7214300
6401910	6802231	7007290	7208430	7214400
6401920	6802239	7008001	7208440	7214500
6401990	6802291	7008009	7208450	7214600
6402110	6802299	7009100	7208902	7215100
6402190	6802911	7009910	7208909	7215200
6402200	6802919	7009920	7209110	7215300
6402300	6802921	7010901	7209120	7215400
6402910	6802931	7010905	7209130	7215900
6402990	6802939	7010909	7209210	7216210
6403110	6802991	7013100	7209220	7216220
6403190	6802999	7013210	7209230	7216310
6403200	6805100	7013290	7209310	7216320
6403300	6805200	7013310	7209320	7216330
6403400	6809110	7013320	7209330	7216400
6403510	6809190	7013390	7209410	7216500
6403590	6809902	7013910	7209420	7216600
6403910	6809909	7013990	7209430	7216901
6403990	6810110	7014009	7209901	7216909
6404110	6810190	7016100	7209902	7217110
6404190	6810200	7016901	7209909	7217120
6404200	6810910	7018100	7210200	7217130
6405100	6810991	7018200	7210310	7217190
6405200	6810992	7018900	7210390	7217210
6405900	6810999	7113110	7210410	7217220
6406109	6811300	7113190	7210490	7217230
6406200	6811900	7113200	7210500	7217290
6406910	6813100	7114110	7210600	7217310
6406991	6813900	7114190	7210700	7217320
6406999	6904100	7114200	7210903	7217330
6501000	6904900	7115909	7210909	7217390
6502000	6905100	7116109	7211110	7221000
6503000	6905900	7116209	7211120	7222100
6504000	6906000	7117110	7211191	7222200
6505100	6907100	7117190	7211199	7222300
6505900	6907900	7117900	7211210	7222400
6506100	6908101	7201100	7211220	7224100

7224900	7306901	7320900	7616901	8418291
7225200	7306909	7321110	7616909	8418299
7225300	7307111	7321120	8007000	8418300
7225400	7307119	7321130	8210000	8418400
7225500	7307191	7321810	8211100	8418509
7225900	7307199	7321820	8211910	8418691
7226200	7308100	7321830	8211920	8418910
7226910	7308200	7321900	8211930	8418991
7226990	7308300	7322110	8214200	8418991
7227100	7308400	7322190	8214909	8419110
7227200	7308900	7322900	8215100	8419191
7227900	7309000	7323100	8215200	8419199
7228100	7310100	7323910	8215910	8419900
7228200	7310211	7323920	8215990	8421121
7228300	7310212	7323930	8301401	8422110
7228400	7310219	7323940	8304000	8422901
7228500	7310291	7323990	8306210	8424811
7228600	7310299	7324100	8306290	8424891
7228700	7311001	7324211	8306300	8424901
7228800	7311009	7324219	8308901	8424909
7229100	7312101	7324290	8309100	8427900
7229200	7312109	7324900	8309909	8431311
7229900	7312901	7325100	8310000	8450110
7301100	7312909	7325910	8311101	8450120
7301200	7313000	7325990	8311201	8450190
7302100	7314110	7326110	8311301	8450200
7302200	7314190	7326190	8311901	8450900
7302901	7314200	7326200	8402121	8451210
7302909	7314300	7326901	8402191	8451902
7303000	7314410	7326902	8402201	8452400
7304311	7314420	7326903	8402901	8479891
7304391	7314490	7326909	8404109	8479891
7304411	7314500	7407211	8404201	8480301
7304511	7315110	7407219	8404909	8480302
7304591	7315120	7417000	8407210	8480309
7304901	7315190	7418100	8408101	8481801
7305111	7315200	7418200	8408201	8483200
7305119	7315810	7419100	8408901	8483300
7305121	7315820	7419910	8409911	8502110
7305129	7315890	7419920	8409991	8502120
7305191	7315900	7419991	8413701	8502131
7305199	7317001	7419999	8413811	8504101
7305201	7317009	7508002	8413813	8504211
7305209	7318110	7508003	8413912	8504221
7305319	7318120	7508009	8414510	8504222
7305391	7318130	7604101	8414591	8504223
7305399	7318140	7604210	8414592	8504231
7305901	7318150	7608100	8414600	8504232
7305909	7318160	7608200	8414801	8504233
7306101	7318190	7609000	8414900	8504310
7306109	7318210	7610100	8415100	8504321
7306201	7318220	7610900	8415810	8504322
7306209	7318230	7611000	8415820	8504323
7306301	7318240	7612100	8415830	8504331
7306309	7318290	7612901	8415909	8504332
7306401	7319100	7613000	8418101	8504333
7306409	7319200	7614100	8418109	8504341
7306501	7319300	7614900	8418211	8504342
7306509	7319900	7615100	8418219	8504343
7306601	7320100	7615200	8418221	8504401
7306609	7320200	7616100	8418229	8506111

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8506130	8522902	8703102	9101911	9502101
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8506191	8523119	8703221	9111100	9504400
8506901	8523129	8703311	9111101	9504901
8507109	8523139	8703312	9111901	9505100
8507209	8523209	8704109	9113100	9505900
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8507809	8524100	8704219	9113901	9601900
8509100	8524219	8704229	9113902	9602001
8509200	8524229	8704239	9113909	9602009
8509300	8524239	8704311	9208100	9603101
8509400	8524909	8704319	9208901	9603102
8509800	8525109	8704901	9305902	9603299
8509900	8525300	8704909	9305903	9603309
8510100	8526929	8706000	9306100	9603901
8510200	8527110	8707100	9306219	9603903
8510909	8527190	8707900	9306299	9603909
8516100	8527210	8711101	9306309	9605000
8516210	8527290	8711201	9306909	9606210
8516299	8527310	8711301	9401100	9606220
8516310	8527320	8711401	9401200	9606290
8516320	8527390	8711501	9401300	9606300
8516330	8527900	8711901	9401400	9607110
8516500	8528101	8712001	9401500	9607190
8516600	8528109	8714991	9401610	9608101
8516710	8528201	8716200	9401690	9608102
8516720	8528209	8716310	9401710	9608391
8516790	8529108	8716390	9401790	9608401
8516800	8529109	8716400	9401800	9608501
8516903	8529909	8716800	9401909	9608509
8516909	8536202	8903101	9403100	9608911
8518100	8536503	8903911	9403200	9608991
8518210	8536611	8903921	9403300	9609101
8518220	8536690	8903991	9403400	9612100
8518290	8537201	9002901	9403500	9612200
8518300	8537202	9003110	9403600	9613100
8518400	8538100	9003190	9403700	9613200
8518500	8538900	9003900	9403800	9613300
8518900	8539221	9004100	9403900	9613809
8519100	8539311	9004900	9404100	9613909
8519210	8544209	9005100	9404210	9614100
8519290	8544411	9005809	9404290	9614200
8519310	8544412	9005909	9404900	9614900
8519390	8544491	9006301	9405109	9615110
8519400	8544492	9006401	9405200	9615190
8519910	8544511	9006511	9405300	9615900
8519999	8544512	9006521	9405400	9616100
8520100	8544591	9006531	9405509	9616200
8520200	8544592	9006591	9405600	9701100
8520310	8544601	9018311	9405910	9701900
8520390	8544602	9101111	9405920	9702000
8520909	8701200	9101121	9405990	9703000
8521100	8701901	9101191	9406001	9704000
8521900	8702100	9101211	9406002	
8522100	8702900	9101291	9406009	

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## ANNEX V

**List of industrial products originating in the Community referred to in Article 9(4)**

8703 10 30  
8703 10 90  
8703 22 90  
8703 23 10  
8703 23 20  
8703 23 90  
8703 24 00  
8703 31 90  
8703 32 20  
8703 32 90  
8703 33 00  
8703 90 00  
8716 10 00

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## ANNEX VI

**Intellectual property rights referred to in Article 37**

1. By the end of the fourth year after the entry into force of the Agreement, Egypt shall accede to the following multilateral conventions on intellectual property rights:
    - the Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (Rome, 1961),
    - Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the Purposes of Patent Procedure (1977, amended 1980),
    - the Patent Cooperation Treaty (Washington 1970, amended in 1979 and modified in 1984),
    - the International Convention for Protection of New Varieties of Plants (UPOV) (Geneva Act 1991),
    - Nice Agreement concerning the international Classification of Goods and Services for the Purpose of the Registration of Marks (Geneva Act 1977 and amended in 1979),
    - Protocol relating to the Madrid Agreement concerning the international registration of Marks (Madrid 1989).
  2. The Parties confirm the importance they attach to the obligations arising from the following multilateral conventions:
    - the World Trade Organisation Agreement on Trade Related Aspects of Intellectual Property Rights (Marrakech, April 15, 1994), taking into consideration the transitional period provided for developing countries in Article 65 of that Agreement,
    - the Paris Convention for the protection of industrial property (Stockholm Act 1967 amended in 1979),
    - Berne Convention for the protection of literary and artistic works (Paris Act 1971),
    - Madrid Agreement concerning the International Registration of Marks (Stockholm Act 1967 amended in 1979).
  3. The Association Council may decide that paragraph 1 shall apply to other multilateral conventions in this field.
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**PROTOCOL 1****concerning the arrangements applicable to imports into the Community of agricultural products originating in Egypt**

1. The products listed in the Annex, originating in Egypt, shall be admitted for importation into the Community, according to the conditions contained hereafter and in the Annex.
2. (a) Customs duties shall be either eliminated or reduced as indicated in column 'A';  
(b) for certain products, for which the Common Customs Tariff provides for the application of an *ad valorem* duty and a specific duty, the rates of reduction, indicated in columns 'A' and 'C', shall apply only to the *ad valorem* duty.
3. For certain products, customs duties shall be eliminated within the limit of the tariff quotas listed in column 'B'.

For the quantities imported in excess of the quotas, the common customs duties shall, according to the product concerned, be applied in full or reduced, as indicated in column 'C'.

For the first year of application, the volumes of tariff quotas shall be calculated as a pro rata of the basic volumes, taking into account the part of the period elapsed before the date of entry into force of this Agreement.

4. For the products for which the specific provisions in column 'D' refer to this paragraph, the tariff quota volumes listed in column 'B' shall be increased annually by 3 % of the volume of the previous year; the first increase taking place one year after the entry into force of this Agreement.
5. From 1 December to 31 May, for sweet oranges, fresh, falling within CN codes ex 0805 10 10, ex 0805 10 30 and ex 0805 10 50, within the limit of the tariff quota of 34 000 tonnes applicable for the concession on the *ad valorem* customs duties, the agreed entry price between the European Community and Egypt, from which the specific duty provided in the Community's list of concessions to the WTO is reduced to zero, is:
  - EUR 266/tonne, from 1 December 1999 to 31 May 2000,
  - EUR 264/tonne, for every period thereafter, from 1 December to 31 May.

If the entry price for a consignment is 2, 4, 6 or 8 % lower than the agreed entry price, the specific customs duty shall be equal respectively to 2, 4, 6 or 8 % of this agreed entry price. If the entry price of a consignment is less than 92 % of the agreed entry price, the specific customs duty bound within the WTO shall apply.

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## ANNEX TO PROTOCOL 1

CN code	Description	A	B	C	D
		Reduction of the MFN customs duty <sup>(1)</sup> (%)	Tariff quota (tons)	Reduction of the customs duty beyond the tariff quota <sup>(1)</sup> (%)	Specific provisions
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn	100	2 000	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0603 10	Fresh cut flowers and flower buds, of a kind suitable for bouquets or for ornamental purposes, from 1 October to 15 April	100	3 000 of which 1 000 of flowers falling within CN codes 0603 10 29 and 0603 10 69	-	Subject to compliance with the conditions agreed upon by exchange of letters
0604 99	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, dried, dyed, bleached, impregnated or otherwise prepared	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0701 90 51	New potatoes, fresh or chilled, from 1 January to 31 March	100	year 1: 130 000 year 2: 190 000 year 3 and following years: 250 000	60	
ex 0702 00	Tomatoes, fresh or chilled, from 1 November to 31 March	100	-	-	
ex 0703 10	Onions and shallots, fresh or chilled, from 1 February to 15 June	100	15 000	60	Subject to specific provisions in Protocol 1 paragraph 4
ex 0703 20 00	Garlic, fresh or chilled, from 1 February to 15 June	100	3 000	50	Subject to specific provisions in Protocol 1 paragraph 4

CN code	Description	A	B	C	D
		Reduction of the MFN customs duty (!) (%)	Tariff quota (tons)	Reduction of the customs duty beyond the tariff quota (!) (%)	Specific provisions
ex 0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled, from 1 November to 15 April	100	1 500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0705 11	Cabbage lettuce (head lettuce), from 1 November to 31 March	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0706 10 00	Carrots and turnips, fresh or chilled, from 1 January to 30 April	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0707 00	Cucumbers and gherkins, fresh or chilled, from 1 January to end February	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0708	Leguminous vegetables, shelled or unshelled, fresh or chilled, from 1 November to 30 April	100	year 1: 15 000 year 2: 17 500 year 3 and following years: 20 000	-	
ex 0709	Other vegetables, fresh or chilled: — asparagus from 1 October to end February — sweet peppers from 1 November to 30 April — other vegetables from 1 November to end February	100	-	-	
ex 0710 ex 0711	Frozen and provisionally preserved vegetables, excluding sweet corn of subheadings 0710 40 00 and 0711 90 30 and excluding mushrooms of the type Agaricus of subheadings 0710 80 61 and 0711 90 40	100	year 1: 1 000 year 2: 2 000 year 3 and following years: 3 000	-	
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	100	16 000	-	Subject to specific provisions in Protocol 1 paragraph 4

CN code	Description	A	B	C	D
		Reduction of the MFN customs duty <sup>(1)</sup> (%)	Tariff quota (tons)	Reduction of the customs duty beyond the tariff quota <sup>(1)</sup> (%)	Specific provisions
ex 0713	Dried leguminous vegetables, shelled, whether or not skinned or split, excluding products for sowing of subheadings 0713 10 10, 0713 33 10 and 0713 90 10	100	-	-	
0714 20	Sweet potatoes, fresh, chilled, frozen or dried	100	3 000	-	Subject to specific provisions in Protocol 1 paragraph 4
0804 10 00	Dates, fresh or dried	100	-	-	
0804 50 00	Guavas, mangoes and mangosteens, fresh or dried	100	-	-	
0805 10	Oranges, fresh or dried	100	year 1: 50 000 <sup>(2)</sup> year 2: 55 000 <sup>(2)</sup> year 3 and following years: 60 000 <sup>(2)</sup>	60	Subject to specific provisions in Protocol 1 paragraph 5
0805 20	Mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids, fresh or dried	100	-	-	
0805 30	Lemons and limes, fresh or dried	100	-	-	
0805 40	Grapefruit, fresh or dried	100	-	-	
ex ex 0806 10	Grapes, fresh, from 1 February to 14 July	100	-	-	
ex ex 0807 11 00	Watermelons, fresh, from 1 February to 15 June	100	-	-	
0807 19 00	Other melons, fresh, from 15 October to 31 May	100	1 000	-	Subject to specific provisions in Protocol 1 paragraph 4

CN code	Description	A	B	C	D
		Reduction of the MFN customs duty <sup>(1)</sup> (%)	Tariff quota (tons)	Reduction of the customs duty beyond the tariff quota <sup>(1)</sup> (%)	Specific provisions
0808 20	Pears and quinces, fresh	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0809 30	Peaches, including nectarines, fresh, from 15 March to 31 May	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0809 40	Plums and sloes, fresh, from 15 April to 31 May	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0810 10	Strawberries, fresh, from 1 October to 31 March	100	year 1: 500 year 2: 1 000 year 3 and following years: 1 500	-	
0810 90 85	Other fruit, fresh	100	-	-	
0811 0812	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, or provisionally preserved, but unsuitable in that state for immediate consumption	100	year 1: 1 000 year 2: 2 000 year 3 and following years: 3 000	-	
0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	100	-	-	
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	100	-	-	
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	100	-	-	
1006	Rice	25	32 000	-	

CN code	Description	A	B	C	D
		Reduction of the MFN customs duty <sup>(1)</sup> (%)	Tariff quota (tons)	Reduction of the customs duty beyond the tariff quota <sup>(1)</sup> (%)	Specific provisions
1202	Ground nuts	100	-	-	
ex 1209	Seeds, fruit and spores, of a kind used for sowing, excluding beet seeds of subheadings 1209 11 00 and 1209 19 00	100	-	-	
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes	100	-	-	
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane; fruit stones and kernels and other vegetable products of a kind used primarily for human consumption, not elsewhere specified or included	100	-	-	
1515 50 11	Sesame oil, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	100	1 000	-	Subject to specific provisions in Protocol 1 paragraph 4
1515 90	Other fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
1703	Molasses resulting from the extraction or refining of sugar	100	350 000	-	Subject to specific provisions in Protocol 1 paragraph 4
2001 90 10	Mango chutney	100	-	-	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	100	1 000	-	Subject to specific provisions in Protocol 1 paragraph 4

CN code	Description	A	B	C	D
		Reduction of the MFN customs duty <sup>(1)</sup> (%)	Tariff quota (tons)	Reduction of the customs duty beyond the tariff quota <sup>(1)</sup> (%)	Specific provisions
2008 11	Ground-nuts	100	3 000	-	Subject to specific provisions in Protocol 1 paragraph 4
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	100	1 000	-	Subject to specific provisions in Protocol 1 paragraph 4
2302	Bran, sharps and other residues derived from the sifting, milling or other working of cereals or of leguminous plants	60	-	-	
5301	Flax	100	-	-	

<sup>(1)</sup> Duty reduction only applies to *ad valorem* customs duties.

<sup>(2)</sup> Tariff quota applicable from 1 July to 30 June. Of this volume 34 000 tons for sweet oranges, fresh, falling within CN codes ex 0805 10 10, ex 0805 10 30 and ex 0805 10 50, during the period from 1 December to 31 May.

<sup>(3)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.



## PROTOCOL 2

### Concerning the arrangements applicable to imports into Egypt of agricultural products originating in the Community

1. The products listed in the Annex originating in the Community shall be admitted for importation into Egypt according to the conditions contained hereafter and in the Annex.
2. Import duties on imports shall be either eliminated or reduced to the level indicated in column 'A'.
3. For certain products, the duties shall be eliminated or reduced within the limit of a tariff quota listed in column 'B'.

#### ANNEX TO PROTOCOL 2

Egyptian code	Description	A	B		
		Duty reduction (%)	Tariff quota (in tons)		
0102 10	Live bovine animal – pure-bred breeding animals	100	Unlimited		
0102 90	– other	50	10 000		
0202 30	Meat of bovine animals, frozen, boneless	50	25 000		
0402 10 10	Milk – in powder, granules or other solid forms, of a fat content by weight not exceeding 1,5 % -- for infants	100	Unlimited		
0402 10 91	-- other than for infants, in packages of a weight not less than 20 kg				
0402 21 10	– in powder, granules or other solid forms, of a fat content by weight exceeding 1,5 % -- not containing added sugar or other sweetening matter ---- for infants, 'half fat'				
0402 21 91	---- other, in packages of a weight not less than 20 kg -- containing added sugar or other sweetening matter				
0402 29 10	---- for infants, 'half fat'				
0402 29 91	---- other, in packages of a weight not less than 20 kg				
0402 21 20	Cream – not containing added sugar or other sweetening matter			25	500
0402 29 20	– containing added sugar or other sweetening matter				
0405 00 90	Butter and other fats and oils derived from milk, in packages of a weight not less than 20 kg	25	5 000		
0406 10 90	Cheese and curd – fresh (unripened or uncured) cheese, including whey cheese, and curd, in packages of a weight over 20 kg	50	2 000		
0406 20 90	– grated or powdered cheese of all kinds, in packages of a weight over 20 kg				
0406 30 90	– processed cheese not grated or powdered, in packages of a weight over 20 kg				
0406 40 90	– blue veined cheese, in packages of a weight over 20 kg				
0406 90 90	– other cheese, in packages of a weight over 20 kg, excluding white cheese of cow's milk in brine				

Egyptian code	Description	A	B
		Duty reduction (%)	Tariff quota (in tons)
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212	100	Unlimited
0602	Live plants (including their roots), cuttings and slips; mushroom spawn	100	Unlimited
0701 10 00	Seed potatoes	100	Unlimited
ex 0713	Dried leguminous vegetables, shelled, whether or not skinned or split, excluding leguminous vegetables of headings 0713 20 00 (chickpeas) and 0713 90 00 (other)	100	3 000
0802	Other nuts, fresh or dried, whether or not shelled or peeled	50	300
0808 10 00	Apples, fresh, from 1 January to 29 February	25	500
0809 20 00	Cherries, fresh	25	500
0812 10 00	Cherries, provisionally preserved but unsuitable in that state for immediate consumption	30	500
1201	Soya beans, whether or not broken	100	Unlimited
1204	Linseed, whether or not broken	100	Unlimited
1206	Sunflower seeds, whether or not broken	100	Unlimited
1207 10	Palm nuts and kernels, whether or not broken	100	Unlimited
1207 30	Castor oil seeds, whether or not broken	50	Unlimited
1207 40	Sesamum seeds, whether or not broken	100	Unlimited
1207 50	Mustard seeds, whether or not broken	50	Unlimited
1207 92	Shea nuts (karite nuts), whether or not broken	50	Unlimited
1207 99	Other oil seeds and oleaginous fruits, whether or not broken	50	Unlimited
1209	Seeds, fruits and spores of a kind used for sowing	100	Unlimited
1507 10 90 1507 90 91	Soya-bean oil and its fractions – crude oil, other than put up for retail sale – purified (semi-refined), other than put up for retail sale	100	15 000
1512 11 91 1512 19 91	Sunflower-seed oil – crude oil, other than put up for retail sale – purified (semi-refined), other than put up for retail sale	100	15 000
2002 90 90	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid, other than tomatoes whole or in pieces, of a weight over 5 kg net	50	500
2003	Mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	50	100
2301 20 00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	100	10 000
2309	Preparations of a kind used for animal feeding	30	20 000

### PROTOCOL 3

#### Concerning the arrangements applicable to processed agricultural products

##### Article 1

1. Customs duties and charges having equivalent effect applicable on import into Egypt of processed agricultural products originating in the Community, listed in Annex I to this Protocol, shall be gradually reduced in accordance with the following schedule:
  - as regards the products listed in Table 1, duties shall be abolished two years after the entry into force of the Agreement,
  - as regards the products listed in Table 2, duties shall be subject to the following reductions:
    - two years after entry into force of the Agreement: -5 % of the basic duties,
    - three years after the entry into force of the Agreement: -10 % of the basic duties,
    - four years after the entry into force of the Agreement: -15 % of the basic duties,
  - as regards the products listed in Table 3, duties shall be reduced as be subject to the following reductions:
    - two years after entry into force of the Agreement: -5 % of the basic duties,
    - three years after the entry into force of the Agreement: -15 % of the basic duties,
    - four years after the entry into force of the Agreement: -25 % of the basic duties.
2. Imports into the Community of processed agricultural products originating in Egypt, listed in Annex II to this Protocol, shall be subject to the duties mentioned therein, whether limited by quota or not.
3. The reductions of customs duties mentioned in Annexes I and II to this Protocol shall apply to the basic duties referred to in Article 18.
4. The Association Council may decide on:
  - extensions of the list of processed agricultural products under this Protocol,
  - amendments of the duties mentioned in Annexes I and II to this Protocol,
  - increases or abolition of tariff quotas.

##### Article 2

1. Customs duties applied pursuant to Article 1 may be reduced by decision of the Association Committee:
  - when in trade between the Community and Egypt the duties applied to the basic products are reduced, or
  - in response to reductions resulting from mutual concessions relating to processed agricultural products.
2. As regards the duties applied by the Community, the reductions provided for under the first indent will be calculated on the part of the duty designated as the agricultural component which shall correspond to the agricultural products actually used in the manufacture of the processed agricultural products in question and deduced from the duties applied to these basic agricultural products.

##### Article 3

The Community and Egypt shall inform each other of the administrative arrangements adopted for the products covered by this Protocol.

These arrangements should ensure equal treatment for all interested parties and should be as simple and flexible as possible.

## ANNEX I TO PROTOCOL 3

Table 1

Egyptian code	Description	Applicable duties %
0405	Butter and other fats and oils derived from milk, dairy spreads:	
0405 00 90	Other (in packages of more than 20 kg)	0
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:	
0505 10	Feathers of a kind used for stuffing; down:	
0505 10 00	Raw	0
0505 90 00	Other	0
0506	Bones and horn-cores, unworked, deflatted, simply prepared (but not cut to shape), treated with acid or dege- latinised, powder and waste of these products	0
0509 90 00	Natural sponges of animal origin	0
0510 00	Ambergris, castoreum, civet and musk, cantharides; bile; whether or not dried, gland and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	0
0903 00	Maté	0
1302	Vegetable saps and extracts, pectid substances, pectinates and pectades, agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products	
	– seaweed and other algae:	
	– – other:	
1302 19 90	– – – Other	0
1302 20 00	– Pectic substances, pectinates and pectates:	
	– – Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302 31 00	– – Agar-agar	0
1302 32 00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0
1401	Vegetable materials of a kind used primarily for planting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):	
1401 10 00	– bamboos	0
1401 20 00	– rattans	0
1401 90 00	– others	0
1505	Wool grease crude and fatty substances derived therefrom (including lanolin):	
1505 10	– Wool grease, crude:	
1505 10 90	For wholesale	0
1505 90	– Other:	
1505 90 90	– – For wholesale	0
1506 00 90	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified for whole- sale	0
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
1515 60	Jojoba oil and its fractions:	
1515 60 90	Jojoba oil and its fractions for wholesale	0

Egyptian code	Description	Applicable duties %
1518 00 10	Lynixine	0
1518 00 90	Other	0
1521	Vegetable waxes, beeswax, other insects waxes and spermaceti, whether or not refined or coloured:	
1521 10	Vegetable waxes	0
1521 90	Other	0
1522 00 00	Degras	0
1702	– Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form, sugar syrups not containing added flavouring or colouring matter, artificial honey, whether or not mixed with natural honey, caramel:	
1702 50 00	– Chemically pure fructose	0
1702 90 10	– Chemically pure maltose	0
1803	Cocoa paste, whether or not deflated:	
1803 10 00	– not deflated	0
1803 20 00	– wholly of partly deflated	0
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods headings 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:	
1901 10	– Preparations for infant use, put up for retail sale	0
1901 90 11-19-2130 90 91	– Other	0
2101	Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products or basis of coffee, tea or maté and other roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	
2101 20 00	– Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté	0
2101 30 00	– Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	0
2905 43 00	Mannitol	0
2905 44 00	D-glucitol (sorbitol)	0
2905 45 00	Glycerol	0
3809 10 00	Finishing agents dye carriers with a basis of amylaceous substances	0
3823 (*)	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols:	
	– Industrial monocarboxylic fatty acids, acid oils from refining:	
3823 11 00	Stearic acid	0
3823 12 00	Oleic acid	0
3823 13 00	Tall oil fatty acids	0
3823 19	Other:	
3823 19 10	Distilled fatty acids	0
3823 19 30	Fatty acids distillate	0
3823 19 90	Other	0
3823 70 00	Industrial fatty alcohols	0

Egyptian code	Description	Applicable duties %
3824 <sup>(1)</sup>	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 otherwise specified or included, residual products of the chemical or allied industries, not elsewhere specified or included:	
3824 60	– Sorbitol other than that of subheading 2905 44:	
	– – In aqueous solution: A46	0
3824 60 11	– – – Containing 2 % or less by weight of d-manitol, calculated on the d-glucol content	0
3824 60 19	– – – Other	
	– – Other:	0
3824 60 91	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0
3824 60 99	– – – Other	0

<sup>(1)</sup> Headings 3823 and 3824 (and all the products included into these two groups) are classified by CN codes.

**Table 2**

Egyptian code	Description	Reduction to be applied to the basic duties %
0403	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:	
0403 10 00	– Yoghurt	-15
0403 90	– Other:	
	– – – other:	
0403 90 91	– – – – put up for retail sale	-15
0403 90 99	– – – – other	-15
0405	Butter and other fats and oils derived from milk, dairy spreads:	
0405 00 10	Package less than 20 kg	-15
1302	Vegetable saps and extracts, pectid substances, pectinates and pectades, agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302 12 00	– – Of liquorice	-15
1302 13 00	– – Of hops	-15
1302 14 00	– – Of pyrethrum or of the roots of plants containing rotenone	-15
1302 19	– – Other:	
1302 19 20	– – – Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	-15
1404	Vegetable products not elsewhere specified or included:	
1404 10 00	Raw vegetable materials of a kind used primarily in dyeing or tanning	-15
1404 20	– Cotton linters:	
1404 20 10	– – – Treated chemically	-15
1404 20 90	– – – Other	-15
1404 90 00	Other	-15
1505	Wool grease, crude and fatty substances derived therefrom (including lanolin):	
1505 10	– Wool grease crude:	
1505 10 10	– – Wool grease crude for retail sale	-15
1505 90	– Other:	
1505 90 10	– – For retail sale	-15

Egyptian code	Description	Reduction to be applied to the basic duties %
1516 20 10	Vegetable fats and oils and their fractions, hydrogenated castor oil, so called 'opal-wax'	-15
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:	
1517 10	Margarine, excluding liquid margarine,	
1517 10 10	--- For retail sale put up in packages of less than 20 kg	-15
1517 90	- Other:	
1517 90 11	---- Liquid margarine for retail sale put up in packages of less than 20 kg	-15
1517 90 91	---- Others put up for retail sale	-15
1520 00	Glycerol:	
1520 10 00	- Crude	-15
1520 90	- Other:	
1520 90 10	-- For pharmaceutical use	-15
1520 90 90	-- Others	-15
1804 00 00	Cocoa butter, fat and oil	-15
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	-15
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90	- Other:	
	-- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	-15
	-- Palm hearts	-15
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
2004 10 00	- Potatoes	-15
2004 90 00	- Other vegetables and mixtures of vegetables: -- Sweet corn	-15
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen	
2005 20 00	- Potatoes: -- In the form of flour, meal or flakes,	-15
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	
2101 10 00	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	-15
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10 00	- Soya sauce	-15
2103 20 00	- Tomato ketchup and other tomato sauces	-15
2103 30 00	- Mustard flour and meal and prepared mustard:	-15
2103 90 00	-- Other:	-15

Egyptian code	Description	Reduction to be applied to the basic duties %
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
2104 10 00	Soups and broths and preparation therefor:	-15
2104 20	Homogenised composite food preparation	
2104 20 10	-- For infant use	-15
2104 20 90	-- Other	-15
2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	-15
2106	Food preparations not elsewhere specified or included:	
2106 10 00	- Protein concentrates and textured protein substances	-15
2106 90	- Other:	
2106 90 10	--- Emulsifying material	-15
2106 90 30	--- Food preparation for medical use	-15
2106 90 90	--- Other (including cheese fondue)	-15
3505 10	Dextrins and other modified starches	-15
3505 20	Glue based on starches or on dextrins or other modified starches	-15

Table 3

Egyptian code	Description	Reduction to be applied to the basic duties %
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, powder and waste of these products	-25
0508 00	Coral and similar materials unworked or simply prepared but not otherwise worked. Shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	-25
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 40 00	- Sweet corn	-25
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
0711 90 00	- Other: -- Sweet corn ( <i>zea mays</i> var. <i>saccharata</i> )	-25
1506	Other animal fats and oils and their fractions whether or not refined but not chemically modified:	
1506 00 10	- For retail sale	-25
1704	Sugar confectionery (including white chocolate), not containing cocoa	-25
1806	Chocolate and other food preparation containing cocoa	-25
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods headings 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included	



Egyptian code	Description	Reduction to be applied to the basic duties %
1901 20 00	– Mixes and doughs for the preparation of bakers' ware of heading 1905	-25
	– – Malt extract	-25
1901 90 29	– – – – Other	-25
1901 90 99	– – – – Other	-25
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	-25
	– Uncooked pasta, not stuffed or otherwise prepared	-25
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	-25
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example cornflakes); cereals other than maize (corn), in grain form, pre-cooked or otherwise prepared <sup>(1)</sup>	-25
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	-25
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90 90	– Other:	
	– – Sweet corn ( <i>zea mays</i> var. <i>saccharata</i> )	-25
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
2004 90 00	– Other vegetables and mixtures of vegetables:	
2004 90 10	– – – Sweet corn ( <i>zea mays</i> var. <i>saccharata</i> )	-25
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
2005 80 00	– Sweet corn ( <i>zea mays</i> var. <i>saccharata</i> )	-25
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
2008 11 00	Ground-nuts:	-25
	– – Peanut butter	
	– Other, including mixtures other than those of subheading 2008 19:	
2008 91 00	– – Palm hearts	-25
2008 92 00	– – Mixtures (not containing added spirit)	-25
2008 99 00	– – Other	-25
2102	Yeasts (active or inactive), other single-cell micro organisms, dead (but not including vaccines of heading 3002), prepared baking powders	-25
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavoured; ice and snow	-25
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	-25
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	-25
3302	Mixture of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw material in industry, other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:	
3302 10	Of a kind used in the food or drink industries	-25

<sup>(1)</sup> This description has changed since 1 January 1996; see heading 1904 in Annex II Table 3.

## ANNEX II TO PROTOCOL 3

Table 1

CN code	Description	Applicable duties %
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:	
0505 10	– Feathers of a kind used for stuffing; down:	
0505 10 90	-- Other	0
0505 90 00	– Other	0
0509 00	Natural sponges of animal origin:	
0509 00 90	– Other	0
0903 00 00	Maté	0
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included:	
1212 20 00	Seaweeds and other algae	0
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	– Vegetable saps and extracts:	
1302 12 00	-- Of liquorice	0
1302 13 00	-- Of hops	0
1302 14 00	-- Of pyrethrum or of the roots of plants containing rotenone	0
1302 19	-- Other:	
1302 19 30	---- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	0
	---- Other:	
1302 19 91	----- Medicinal	0
1302 20	– Pectic substances, pectinates and pectates:	
1302 20 10	-- Dry	0
1302 20 90	-- Other	0
	– Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302 31 00	-- Agar-agar	0
1302 32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
1302 32 10	---- Of locust beans or locust bean seeds	0
1505	Wool grease and fatty substances derived therefrom (including lanolin):	
1505 10 00	– Wool grease, crude	0
1505 90 00	– Other	0
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
1515 60	– Jojoba oil and its fractions:	
1515 60 90	-- Other	0

CN code	Description	Applicable duties %
1516	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:	
1516 20	– Vegetable fats and oils and their fractions:	
1516 20 10	– – Hydrogenated castor oil, so called 'opal-wax'	0
1517 90 93	– – – Edible mixtures or preparations of a kind used as mould release preparation	0
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:	
1518 00 10	– Linoxyn	0
	– Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption	
	– Other:	
1518 00 91	– – Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	0
	– – Other:	
1518 00 95	– – – Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	0
1518 00 99	– – – Other	0
1520 00 00	Glycerol (glycerine), crude; glycerol waters and glycerol lyes	0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:	
1521 10	– Vegetable waxes:	
1521 10 90	– – Other	0
1521 90	– Other:	
1521 90 10	– – Spermaceti, whether or not refined or coloured	0
	– – Beeswax and other insect waxes, whether or not refined or coloured	
1521 90 99	– – – Other	0
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
1522 00 10	– Degras	0
1702 90	– Other, including invert sugar:	
1702 90 10	– – Chemically pure maltose	0
1704	Sugar confectionery (including white chocolate), not containing cocoa:	
1704 90	– Other:	
1704 90 10	– – Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	0
1803	Cocoa paste, whether or not defatted:	
1803 10 00	– Not defatted	0
1803 20 00	– Wholly or partly defatted	0
1804 00 00	Cocoa butter, fat and oil	0
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	0

CN code	Description	Applicable duties %
1806	Chocolate and other food preparation containing cocoa:	
1806 10	– Cocoa powder, containing added sugar or other sweetening matter:	
1806 10 15	-- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0
	-- Other:	
1901 90 91	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	0
2001 90 60	-- Palm hearts	0
2008 11 10	--- Peanut butter	0
	– Other, including mixtures other than those of subheading 2008 19:	
2008 91 00	-- Palm hearts	0
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	
	– Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101 11	-- Extracts; essences or concentrates:	
2101 11 11	--- With a coffee-based dry matter content of 95 % or more by weight	0
2101 11 19	— Other	0
	– Preparations:	
	-- Preparations with a basis of coffee:	
2101 12 92	--- With a basis of extracts, essences or concentrates of coffee	0
2101 20	– Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:	
2101 20 20	-- Extracts, essences or concentrates:	0
	-- Preparations	
2101 20 92	--- With a basis of extracts, essences or concentrates of tea or maté	0
2101 30	– Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	
	-- Roasted chicory and other roasted coffee substitutes:	
2101 30 11	--- Roasted chicory	0
	-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	
2101 30 91	--- Of roasted chicory	0
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:	
2102 10	– Active yeasts:	
2102 10 10	-- Culture yeast	0
2102 10 31	-- Bakers' yeasts	0
2102 10 39	-- Bakers' yeast (excluding dried)	0
2102 10 90	-- Other	0
2102 20	– Inactive yeasts; other single-cell micro-organisms, dead:	
	-- Inactive yeasts:	

CN code	Description	Applicable duties %
2102 20 11	--- In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg.	0
2102 20 19	--- Other	0
2102 20 90	-- Other	0
2102 30 00	- Prepared baking powders	0
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10 00	- Soya sauce	0
2103 20 00	- Tomato ketchup and other tomato sauces	0
2103 30	- Mustard flour and meal and prepared mustard:	
2103 30 10	-- Mustard flour	0
2103 30 90	-- Prepared mustard	0
2103 90	-- Other:	
2103 90 10	-- Mango chutney, liquid	0
2103 90 30	-- Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litre or less	0
2103 90 90	-- Other	0
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
2104 10	- Soups and broths and preparation therefor	0
2104 20 00	- Homogenised composite food preparation	0
2106	Food preparations not elsewhere specified or included:	
2106 10	- Protein concentrates and textured protein substances:	
2106 10 20	-- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing by weight less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch	0
2106 90	-- Other:	
2106 90 92	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing by weight less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch	0
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	
2201 10	- Mineral waters and aerated waters:	0
2201 90 00	- Other	0
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:	
2202 10 00	- Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	0
2202 90	- Other:	
2202 90 10	-- Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404	0

CN code	Description	Applicable duties %
2203 00	Beer made from malt:	
	– In containers holding 10 litres or less:	
2203 00 01	-- In bottles	0
2203 00 09	-- Other	0
2203 00 10	– In containers holding more than 10 litres	0
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205 10	– In containers holding 2 litres or less:	
2205 10 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	0
2205 10 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	0
2205 90	– Other:	
2205 90 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	0
2205 90 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	0
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	0
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:	0
2402 10 00	– Cigars, cheroots and cigarillos, containing tobacco	0
2402 20	– Cigarettes containing tobacco:	
2402 20 10	-- Containing cloves	0
2402 20 90	-- Other	0
2402 90 00	– Other	0
2403	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences:	
2403 10	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion	0
	– Other	
2403 91 00	-- 'Homogenised' or 'reconstituted' tobacco	0
2403 99	-- Other:	
2403 99 10	---- Chewing tobacco and snuff	0
2403 99 90	---- Other	0

Table 2

CN code	Description	Applicable duties % <sup>(1)</sup>
0403	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:	
0403 10 51 to 99	-- Yoghurt, flavoured or containing added fruit or cocoa	0 + EA
0403 90 71 to 99	-- Other, flavoured or containing added fruit or cocoa	0 + EA
0405	Butter and other fats and oils derived from milk; dairy spreads:	
0405 20	Dairy spreads:	
0405 20 10	-- Of a fat content, by weight, of 39 % or more but less than 60 %	0 + EA
0405 20 30	-- Of a fat content, by weight, of 60 % or more but not exceeding 75 %:	0 + EA

CN code	Description	Applicable duties % <sup>(1)</sup>
0710 40 00	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	0 + EA
0711 90 30	Sweet corn provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solution), but unsuitable in that state for immediate consumption	0 + EA
ex 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:	
1517 10 10	– Margarine, excluding liquid margarine, containing more than 10 % but not more than 15 % by weight of milk fats	0 + EA
1517 90 10	– Other, containing more than 10 % but not more than 15 % by weight of milk fats	
1702 50 00	Chemically pure fructose	0 + EA
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa; excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances, falling within CN code 1704 90 10	0 + EA
ex 1806	Chocolate and other food preparations containing cocoa other than those of CN code 1806 10 15	0 + EA
ex 1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included, excluding preparations falling within CN code 1901 90 91 <sup>(2)</sup>	0 + EA
ex 1902	Pasta, excluding stuffed pasta falling within CN codes 1902 20 10 and 1902 20 30; couscous, whether or not prepared	0 + EA
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0 + EA
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example cornflakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included	0 + EA
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	0 + EA
2001 90 30	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ), prepared or preserved by vinegar or acetic acid	0 + EA
2001 90 40	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	0 + EA
2004 10 91	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	0 + EA
2004 90 10	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ), prepared or preserved otherwise than by vinegar or acetic acid, frozen	0 + EA
2005 20 10	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	0 + EA
2005 80 00	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ), prepared or preserved otherwise than by vinegar or acetic acid, not frozen	0 + EA
2008 99 85	Maize (corn), other than sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) otherwise prepared or preserved, not containing added spirit or added sugar	0 + EA
2008 99 91	Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch, otherwise prepared or preserved, not containing added spirit or added sugar	0 + EA

CN code	Description	Applicable duties % <sup>(1)</sup>
2101 12 98	Preparations with a basis of coffee	0 + EA
2101 20 98	Preparations with a basis of tea or maté	0 + EA
2101 30 19	Roasted coffee substitutes excluding roasted chicory	0 + EA
2101 30 99	Extracts, essences and concentrates of roasted coffee substitutes excluding those of roasted chicory	0 + EA
2105	Ice cream and other edible ice, whether or not containing cocoa	0 + EA
ex 2106	Food preparations not elsewhere specified or included other than those falling within CN codes 2106 10 20 and 2106 90 92 and other than flavoured or coloured sugar syrups	0 + EA
2202 90 91 2202 90 95 2202 90 99	Non-alcoholic beverages, not including fruit or vegetable juices of CN code 2009, containing products of CN code 0401 to 0404 or fat obtained from products of CN code 0401 to 0404	0 + EA
2905 43 00	Mannitol	0 + EA
2905 44	D-glucitol (sorbitol)	0 + EA
3302 10 29	Mixtures of odoriferous substances and mixtures; other preparations based on odoriferous substances	0 + EA
ex 3505 10	Dextrins and other modified starches, excluding esterified and etherified starches of CN code 3505 10 50	0 + EA
3505 20	Glues based on starches or on dextrins or other modified starches	0 + EA
3809 10	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	0 + EA
3824 60	Sorbitol other than that of CN code 2905 44	0 + EA

<sup>(1)</sup> EA: agricultural component as referred to in Regulation (EC) No 3448/93, as amended.

<sup>(2)</sup> New definition from 1 January 1996.

**Table 3**

CN code	Description of goods	Annual quota (1 000 kg)	Applicable duties % <sup>(1)</sup>
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa; excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances, falling within CN code 1704 90 10	1 000	0 + (EA-30 %)
ex 1806	Chocolate and other food preparations containing cocoa other than those of CN code 1806 10 15	1 200	0 + (EA-30 %)
ex 1902	Pasta, excluding stuffed pasta falling within CN codes 1902 20 10 and 1902 20 30; couscous, whether or not prepared	1 500	0 + (EA-30 %)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example cornflakes); cereals other than maize (corn), in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included <sup>(2)</sup>	1 000	0 + (EA-30 %)
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	1 200	0 + (EA-30 %)
2004 10 91 2005 20 10	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid (frozen or not).	1 800	0 + (EA-30 %)

<sup>(1)</sup> EA: agricultural component as referred to in Regulation (EC) No 3448/93, as amended.

<sup>(2)</sup> New definition from 1 January 1996.



**PROTOCOL 4****Concerning the definition of the concept of 'originating products' and methods of administrative cooperation**

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## TITLE I

**GENERAL PROVISIONS***Article 1***Definitions**

For the purposes of this Protocol:

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

## TITLE II

**DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'***Article 2***General requirements**

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in the Community:

- (a) products wholly obtained in the Community within the meaning of Article 5 of this Protocol;
- (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 6 of this Protocol.

2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Egypt:

- (a) products wholly obtained in Egypt within the meaning of Article 5 of this Protocol;
- (b) products obtained in Egypt incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Egypt within the meaning of Article 6 of this Protocol.

*Article 3***Bilateral cumulation of origin**

1. Materials originating in the Community shall be considered as materials originating in Egypt when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 7(1) of this Protocol.

2. Materials originating in Egypt shall be considered as materials originating in the Community when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 7(1) of this Protocol.

*Article 4***Diagonal cumulation of origin**

1. Subject to the provisions of paragraphs 2 and 3, materials originating in Algeria, Cyprus, Israel, Jordan, Lebanon, Malta, Morocco, Syria, Tunisia, Turkey<sup>(1)</sup> or the West bank and the Gaza Strip, within the meaning of the Agreements between the Community and Egypt and these countries shall be considered

<sup>(1)</sup> Cumulation as provided for in this Article does not apply to materials originating in Turkey which are mentioned in the list at Annex III to this Protocol.

as originating in the Community or Egypt when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Products which have acquired originating status by virtue of paragraph 1 shall only continue to be considered as products originating in the Community or Egypt when the value added there exceeds the value of the materials used originating in any one of the other countries referred to in paragraph 1. If this is not so, the products concerned shall be considered as originating in the country referred to in paragraph 1 which accounts for the highest value of originating materials used. In the allocation of origin, no account shall be taken of materials originating in the other countries referred to in paragraph 1 which have undergone sufficient working or processing in the Community or Egypt.

3. The cumulation provided for in this Article may only be applied where the materials used have acquired the status of originating products by an application of rules of origin identical to the rules in this Protocol. The Community and Egypt shall provide each other, through the European Commission, with details of agreements and their corresponding rules of origin which have been concluded with the other countries referred to in paragraph 1.

4. Once the requirements laid down in paragraph 3 have been fulfilled, and a date for the entry into force of these provisions has been agreed, each party shall fulfil its own notification and information obligations.

*Article 5***Wholly obtained products**

1. The following shall be considered as wholly obtained in the Community or Egypt:

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or Egypt by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

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

- (a) which are registered or recorded in an EC Member State or in Egypt;
- (b) which sail under the flag of an EC Member State or of Egypt;
- (c) which are owned to an extent of at least 50 % by nationals of EC Member States or of Egypt, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of EC Member States or of Egypt and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
- (d) of which the master and officers are nationals of EC Member States or of Egypt; and
- (e) of which at least 75 % of the crew are nationals of EC Member States or of Egypt.

#### Article 6

##### Sufficiently worked or processed products

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

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

2. Notwithstanding paragraph 1, the products which are not wholly obtained and listed in Annex II(a) are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II(a) are fulfilled.

The provision of this paragraph shall apply for three years following the entry into force of the Agreement.

3. Notwithstanding paragraph 1 and 2, 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 % of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

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

#### Article 7

##### Insufficient working or processing operations

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

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

2. All the operations carried out in either the Community or Egypt on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

#### Article 8

##### Unit of qualification

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

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Protocol.

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

#### Article 9

##### Accessories, spare parts and tools

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

#### Article 10

##### Sets

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

#### Article 11

##### Neutral elements

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

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

#### TITLE III

##### TERRITORIAL REQUIREMENTS

#### Article 12

##### Principle of territoriality

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in the Community or Egypt, except as provided for in Article 4.

2. If originating goods exported from the Community or Egypt to another country are returned, except in so far as provided for in Article 4 they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods 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.

#### Article 13

##### Direct transport

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

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

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 Article 4 and sold after the exhibition for importation in the Community or Egypt shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

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

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

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

#### TITLE IV

### DRAWBACK OR EXEMPTION

#### Article 15

### Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in the Community, in Egypt or in one of

the other countries referred to in Article 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 the Community or Egypt to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Community or Egypt 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 not apply for six years following the entry into force of the Agreement.

7. After the entry into force of the provisions of this Article and notwithstanding paragraph 1, Egypt may apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to materials used in the manufacture of originating products, subject to the following provisions:

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

Before the end of the transitional period referred to in Article 6 of the Agreement, the provisions of this paragraph will be reviewed.

## TITLE V

## PROOF OF ORIGIN

## Article 16

## General requirements

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

- (a) a movement certificate EUR1, a specimen of which appears in Annex IV; or
- (b) in the cases specified in Article 21(1), a declaration, the text of which appears in Annex V, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the invoice declaration).

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

## Article 17

## Procedure for the issue of a movement certificate EUR1

1. A movement certificate EUR1 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 EUR1 and the application form, specimens of which appear in Annex IV. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are 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 EUR1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR1 shall be issued by the customs authorities of an EC Member State or Egypt if the

products concerned can be considered as products originating in the Community, Egypt or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR1 shall be indicated in box 11 of the certificate.

7. A movement certificate EUR1 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 EUR1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR1 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 EUR1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR1 issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DELIVRE A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'EXPEDIDO A POSTERIORI', 'EMITIDO A POSTERIORI', 'ANNETTU JÄLKIKÄTEEN', 'UTFÄRDAT I EFTERHAND', 'Arabic version'.

5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR1.

#### Article 19

##### Issue of a duplicate movement certificate EUR1

1. In the event of theft, loss or destruction of a movement certificate EUR1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with one of the following words:

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ', 'DUPLICADO', 'SEGUNDA VIA', 'KAKSOISKAPPALE', 'Arabic version'.

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR1, shall take effect as from that date.

#### Article 20

##### Issue of movement certificates EUR1 on the basis of a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in the Community or Egypt, it shall be possible to replace the original proof of origin by one or more movement certificates EUR1 for the purpose of sending all or some of these products elsewhere within the Community or Egypt. The replacement movement certificate(s) EUR1 shall be issued by the customs office under whose control the products are placed.

#### Article 21

##### Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:

- (a) by an approved exporter within the meaning of Article 22, or
- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community, Egypt or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as

well as the fulfilment of the other requirements of this Protocol.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex V, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

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

#### Article 22

##### Approved exporter

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

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

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

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

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

#### Article 23

##### Validity of proof of origin

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



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

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

#### Article 24

### Submission of proof of origin

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

#### Article 25

### Importation by instalments

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

#### Article 26

### Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

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

3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

#### Article 27

### Supporting documents

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR1 or an invoice declaration can be considered as products originating in the Community, Egypt or in one of the other countries referred to in Article 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 bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in the Community or Egypt where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the Community or Egypt, issued or made out in the Community or Egypt, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR1 or invoice declarations proving the originating status of materials used, issued or made out in the Community or Egypt in accordance with this Protocol, or in one of the other countries referred to in Article 4, in accordance with rules of origin which are identical to the rules in this Protocol.

#### Article 28

### Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR1 shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3).
3. The customs authorities of the exporting country issuing a movement certificate EUR1 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 EUR1 and the invoice declarations submitted to them.

## Article 29

**Discrepancies and formal errors**

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

## Article 30

**Amounts expressed in euro**

1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in euro shall be fixed by the exporting country and communicated to the importing countries through the European Commission.
2. When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country. When the products are invoiced in the currency of an EC Member State or another country referred to in Article 4, the importing country shall recognise the amount notified by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in euro as at the first working day in October 1999.
4. The amounts expressed in euro and their equivalents in the national currencies of EC Member States and Egypt shall be reviewed by the Association Committee at the request of the Community or Egypt. When carrying out this review, the Association Committee shall ensure that there will be no decrease in the amounts to be used in national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

## TITLE VI

**ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

## Article 31

**Mutual assistance**

1. The customs authorities of the EC Member States and of Egypt shall provide each other, through the European Commission, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR1

and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.

2. In order to ensure the proper application of this Protocol, the Community and Egypt shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR1 or the invoice declarations and the correctness of the information given in these documents.

## Article 32

**Verification of proofs of origin**

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community, Egypt or one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

## Article 33

**Dispute settlement**

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

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

## Article 34

**Penalties**

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

## Article 35

**Free zones**

1. The Community and Egypt shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or Egypt 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 EUR1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

## TITLE VII

**CEUTA AND MELILLA**

## Article 36

**Application of the Protocol**

1. The term 'Community' used in Article 2 does not cover Ceuta and Melilla.

2. Products originating in Egypt, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Egypt shall grant to imports of products covered by the Agreement and originating

in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.

3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply, *mutatis mutandis*, subject to the special conditions set out in Article 37.

## Article 37

**Special conditions**

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

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

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

3. The exporter or his authorised representative shall enter 'Egypt' and 'Ceuta and Melilla' in box 2 of movement certificates EUR1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in box 4 of movement certificates EUR1 or on invoice declarations.

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

## TITLE VIII

## Article 40

## FINAL PROVISIONS

**Goods in transit or storage**

## Article 38

**Amendments to the Protocol**

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

## Article 39

**Implementation of the Protocol**

The Community and Egypt shall each take the steps necessary to implement this Protocol.

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of the Agreement are either in transit or are in the Community or in Egypt or, in temporary storage in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing State, within four months of that date, of a certificate EUR1 issued retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.

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## ANNEX I TO PROTOCOL 4

**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**

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

**Note 3**

5. The provisions of Article 6 of the Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Community or in Egypt.

*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 % 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 Community 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 Community. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

6. 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.
7. Without prejudice to Note 3.2 where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
8. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more 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.

9. 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 cloth 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.

10. 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 highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

**Note 4**

11. 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.
12. The term 'natural fibres' includes horsehair of heading 0503, silk of headings 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of headings 5101 to 5105, the cotton fibres of headings 5201 to 5203 and the other vegetable fibres of headings 5301 to 5305.
13. 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.
14. 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**

15. 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, which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
16. However, the tolerance mentioned in Note 5.1 may only be applied 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,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading 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 that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 % of the yarn.

*Example:*

A woollen fabric of heading 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 that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 % of the weight of the fabric.

*Example:*

Tufted textile fabric of heading 5802 made from cotton yarn of heading 5205 and cotton fabric of heading 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being 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.

*Example:*

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

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

**Note 6**

19. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
20. 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.

21. 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**

22. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:
  - (a) vacuum distillation;
  - (b) redistillation by a very thorough fractionation process <sup>(1)</sup>;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (i) isomerisation.

<sup>(1)</sup> Cumulation as provided for in this Article does not apply to materials originating in Turkey which are mentioned in the list at Annex III to this Protocol.



23. 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 <sup>(1)</sup>;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all 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 falling within heading ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
  - (l) in respect of products falling within heading 2710 only, deparaffining by a process other than filtering;
  - (m) in respect of heavy oils falling within 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 falling within heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
  - (o) in respect of heavy oils other than gas oils and fuel oils falling within heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
24. 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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<sup>(1)</sup> Cumulation as provided for in this Article does not apply to materials originating in Turkey which are mentioned in the list at Annex III to this Protocol.

## ANNEX II TO PROTOCOL 4

**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 all be 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 that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	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: <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used must be wholly obtained,</li> <li>- any fruit juice (except those of pineapple, lime or grapefruit) of heading 2009 used must already be originating,</li> <li>- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials of Chapter 6 used must be wholly obtained,</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: – all the fruit and nuts used must be wholly obtained, – the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be 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 must be 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 must be 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 must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading 1301 used may 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	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than 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	Manufacture from materials of any heading except those of headings 0203, 0206 or 0207 or bones of heading 0506	
	– Other	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		
	– Fats from bones or waste	Manufacture from materials of any heading except those of headings 0201, 0202, 0204 or 0206 or bones of heading 0506	
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading 1504	
	– Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading 1506	
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1507 to 1515	Vegetable oils and their fractions: <ul style="list-style-type: none"> <li data-bbox="352 456 711 629">– Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption</li> <li data-bbox="352 725 711 779">– Solid fractions, except for that of jojoba oil</li> <li data-bbox="352 869 432 900">– Other</li> </ul>	Manufacture in which all the materials used are classified within a heading other than that of the product	
1516	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	Manufacture in which: <ul style="list-style-type: none"> <li data-bbox="734 1061 1091 1115">– all the materials of Chapter 2 used must be wholly obtained,</li> <li data-bbox="734 1122 1091 1211">– all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	
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: <ul style="list-style-type: none"> <li data-bbox="734 1341 1091 1395">– all the materials of Chapters 2 and 4 used must be wholly obtained,</li> <li data-bbox="734 1402 1091 1491">– all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1702	<p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</p> <ul style="list-style-type: none"> <li>– Chemically pure maltose and fructose</li> <li>– Other sugars in solid form, flavoured or coloured</li> <li>– Other</li> </ul>	<p>Manufacture from materials of any heading including other materials of heading 1702</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used must already be originating</p>	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any 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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of 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:</p> <ul style="list-style-type: none"> <li>– Malt extract</li> <li>– Other</li> </ul>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> <li>– Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>– Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained,</li> <li>– all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading 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 and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials not classified within heading 1806,</li> <li>– in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained,</li> <li>– in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	<ul style="list-style-type: none"> <li>– Nuts, not containing added sugar or spirit</li> <li>– Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li> <li>– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul>	Manufacture in which the value of 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 in which all the materials used are classified within a heading other than that of the product	
		Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – all the chicory used must be wholly obtained	



HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2103	<p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <ul style="list-style-type: none"> <li>– Sauces and preparations therefor; mixed condiments and mixed seasonings</li> <li>– Mustard flour and meal and prepared mustard</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– all the grapes or any material derived from grapes used must be wholly obtained</li> </ul>	
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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product,</li> <li>– any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</li> </ul>	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials not classified within headings 2207 or 2208,</li> <li>– in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than 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 must be wholly obtained	
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 must be 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 must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> <li>– all the cereals, sugar or molasses, meat or milk used must already be originating,</li> <li>– all the materials of Chapter 3 used must be wholly obtained</li> </ul>	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be 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 must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used must already be originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
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) (!) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex 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	Operations of refining and/or one or more specific process(es) (!) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (!) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, micro-crystalline 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) (!) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) (!) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) (!) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
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) (!) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (!) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex 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) (!) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50 % of the ex-works price of the product	
ex 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 their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	<ul style="list-style-type: none"> <li>– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> <li>– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> </ul>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
3002	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> <li>– 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</li> <li>– Other:</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	<p>-- Human blood</p> <p>-- Animal blood prepared for therapeutic or prophylactic uses</p> <p>-- Blood fractions other than anti-sera, haemoglobin, blood globulins and serum globulins</p> <p>-- Haemoglobin, blood globulins and serum globulins</p> <p>-- Other</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	
3003 and 3004	<p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> <li>- Obtained from amikacin of heading 2941</li> <li>- Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product. However, materials of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product,</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: – sodium nitrate – calcium cyanamide – potassium sulphate – magnesium potassium sulphate	Manufacture in which: – all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	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
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 from heading 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' (?) in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product



HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	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 classified within the same heading may be used provided their 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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product  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,  – materials of heading 3404  However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3507	<p>– Other</p> <p>Prepared enzymes not elsewhere specified or included</p>	<p>Manufacture from materials of any heading, except those of heading 1108</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	<p>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:</p> <p>– Instant print film for colour photography, in packs</p> <p>– Other</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than headings 3701 or 3702. However, materials from heading 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702. However, materials from headings 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than headings 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than 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

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	– Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	– Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 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	
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	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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	<p>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:</p> <ul style="list-style-type: none"> <li>– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</li> <li>– Other</li> </ul>	<p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers 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	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	<p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</p> <p>– Industrial monocarboxylic fatty acids, acid oils from refining</p> <p>– Industrial fatty alcohols</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
3824	<p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <p>– The following of this heading: Prepared binders for foundry moulds or cores based on natural resinous products Naphthenic acids, their water insoluble salts and their esters Sorbitol other than that of heading 2905</p> <p>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts Ion exchangers Getters for vacuum tubes</p> <p>Alkaline iron oxide for the purification of gas Ammoniacal gas liquors and spent oxide produced in coal gas purification Sulphonaphthenic acids, their water insoluble salts and their esters Fusel oil and Dippel's oil Mixtures of salts having different anions Copying pastes with a basis of gelatine, whether or not on a paper or textile backing</p>	<p>Manufacture from materials of any heading including other materials of heading 3823</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>



HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
<p>ex 3916 and ex 3917</p> <p>ex 3920</p> <p>ex 3921</p> <p>3922 to 3926</p>	<p>-- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</p> <p>-- Other</p> <p>Profile shapes and tubes</p> <p>-- Ionomer sheet or film</p> <p>-- Sheets of regenerated cellulose, polyamides or polyethylene</p> <p>Foils of plastic, metallised</p> <p>Articles of plastics</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product;</li> <li>- the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (*)</li> </ul> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (*)</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product;</li> <li>- the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product</li> </ul> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from highly transparent polyester foils with a thickness of less than 23 micron (°)</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
<p>ex Chapter 40</p> <p>ex 4001</p> <p>4005</p>	<p>Rubber and articles thereof; except for:</p> <p>Laminated slabs of crepe rubber for shoes</p> <p>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Lamination of sheets of natural rubber</p> <p>Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product</p>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:  – Retreaded pneumatic, solid or cushion tyres, of rubber  – Other	Retreading of used tyres  Manufacture from materials of any heading, except those of headings 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than fur skins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of headings 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Fur skins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed fur skins, assembled:  – Plates, crosses and similar forms  – Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed fur skins  Manufacture from non-assembled, tanned or dressed fur skins	
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed fur skins of heading 4302	



HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:	Sanding or finger-jointing	
	– Sanded or finger-jointed		
	– Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	– Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	– Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	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 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	Manufacturing in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – 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	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within headings 4909 or 4911	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
4910	Calendars of any kind, printed, including calendar blocks: <ul style="list-style-type: none"> <li>– Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paper-board</li> <li>– Other</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	Manufacture from materials not classified in heading 4909 or 4911
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>(6)</sup> : <ul style="list-style-type: none"> <li>– raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>– other natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper-making materials</li> </ul>	
5007	Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> <li>– Incorporating rubber thread</li> <li>– Other</li> </ul>	Manufacture from single yarn <sup>(6)</sup>  Manufacture from <sup>(6)</sup> : <ul style="list-style-type: none"> <li>– coir yarn,</li> <li>– natural fibres,</li> <li>– man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper</li> <li>or</li> </ul>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 51	<p>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	<p>Manufacture from <sup>(6)</sup>:</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	- Incorporating rubber thread	Manufacture from single yarn <sup>(6)</sup>	
	- Other	<p>Manufacture from <sup>(6)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul>	
		<p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>(6)</sup> : – 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	Manufacture from single yarn <sup>(6)</sup>  Manufacture from <sup>(6)</sup> :  – 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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>(6)</sup> : – 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	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5309 to 5311	<p>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</p> <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from single yarn <sup>(6)</sup></p> <p>Manufacture from <sup>(6)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5401 to 5406  5407 and 5408	<p>Yarn, monofilament and thread of man-made filaments</p> <p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from <sup>(6)</sup>:</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> <p>Manufacture from single yarn <sup>(6)</sup></p> <p>Manufacture from <sup>(6)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		<p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
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	<p>Manufacture from <sup>(6)</sup>:</p> <ul style="list-style-type: none"> <li>– raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>– natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper-making materials</li> </ul>	
5512 to 5516	<p>Woven fabrics of man-made staple fibres:</p> <ul style="list-style-type: none"> <li>– Incorporating rubber thread</li> <li>– Other</li> </ul>	<p>Manufacture from single yarn <sup>(6)</sup></p> <p>Manufacture from <sup>(6)</sup>:</p> <ul style="list-style-type: none"> <li>– coir yarn,</li> <li>– natural fibres,</li> <li>– man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from <sup>(6)</sup> : – coir 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 <sup>(6)</sup> : – natural fibres, – 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 their value does not exceed 40 % of the ex-works price of the product	
5604	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 <sup>(6)</sup> : – natural fibres, – man-made staple fibres made from casein, or – chemical materials or textile pulp  Manufacture from rubber thread or cord, not textile covered  Manufacture from <sup>(6)</sup> : – natural fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	
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 <sup>(6)</sup> : – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	



HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(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 <sup>(6)</sup> : – 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 <sup>(6)</sup> – 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 their value does not exceed 40 % of the ex-works price of the product   Manufacture from <sup>(6)</sup> : – natural fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp   Manufacture from <sup>(6)</sup> : – coir yarn, – synthetic or artificial filament yarn, – natural fibres, or – man-made staple fibres not carded or combed or otherwise processed for spinning	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:  – Combined with rubber thread	Manufacture from single yarn <sup>(6)</sup>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	<p>– Other</p>	<p>Manufacture from <sup>(6)</sup></p> <ul style="list-style-type: none"> <li>– natural fibres,</li> <li>– man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>– chemical materials or textile pulp,</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
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	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> <li>– Containing not more than 90 % by weight of textile materials</li> <li>– Other</li> </ul>	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	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) where 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 <sup>(6)</sup>	
5905	Textile wall coverings:  – Impregnated, coated, covered or laminated with rubber, plastics or other materials  – Other	Manufacture from yarn  Manufacture from <sup>(6)</sup> :  – coir yarn, – 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) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of heading 5902:  – Knitted or crocheted fabrics	Manufacture from <sup>(6)</sup> : – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	<ul style="list-style-type: none"> <li>- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</li> <li>- Other</li> </ul>	<p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	<p>Manufacture from yarn or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, razing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5908	<p>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:</p> <ul style="list-style-type: none"> <li>- Incandescent gas mantles, impregnated</li> <li>- Other</li> </ul>	<p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>- Polishing discs or rings other than of felt of heading 5911</li> <li>- 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</li> </ul>	<p>Manufacture from yarn or waste fabrics or rags of heading 6310</p> <p>Manufacture from <sup>(6)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- the following materials:</li> <li>- yarn of polytetrafluoroethylene <sup>(7)</sup>,</li> <li>- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li> <li>- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid,</li> <li>- monofil of polytetrafluoroethylene <sup>(7)</sup></li> <li>- yarn of synthetic textile fibres of poly-<i>p</i>-phenylene terephthalamide,</li> <li>- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>(7)</sup></li> <li>- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 - cyclohexanediethanol and isophthalic acid,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	



HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
6213 and 6214	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <ul style="list-style-type: none"> <li>– Embroidered</li> <li>– Other</li> </ul>	<p>Manufacture from unbleached single yarn <sup>(6)</sup> <sup>(8)</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(10)</sup></p> <p>Manufacture from unbleached single yarn <sup>(6)</sup> <sup>(8)</sup> or Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product</p>	
6217	<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"> <li>– Embroidered</li> <li>– Fire-resistant equipment of fabric covered with foil of aluminised polyester</li> <li>– Interlinings for collars and cuffs, cut out</li> <li>– Other</li> </ul>	<p>Manufacture from yarn <sup>(8)</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(8)</sup></p> <p>Manufacture from yarn <sup>(8)</sup> or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(8)</sup></p> <p>Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from yarn <sup>(8)</sup></p>	
ex Chapter 63  6301 to 6304	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> <li>– Of felt, of non-wovens</li> <li>– Other:</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from <sup>(6)</sup>: – natural fibres, or – chemical materials or textile pulp</p>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
6305	<p>-- Embroidered</p> <p>– Other:</p> <p>Sacks and bags, of a kind used for the packing of goods</p>	<p>Manufacture from unbleached single yarn <sup>(8)</sup> <sup>(9)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn <sup>(8)</sup> <sup>(9)</sup></p>	
6306	<p>Tarpaulins, awnings and sun blinds; tents; sails for boats, sailboards or land craft; camping goods:</p> <p>– Of non-wovens</p> <p>– Other</p>	<p>Manufacture from <sup>(8)</sup>:</p> <p>– natural fibres,</p> <p>– man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>– chemical materials or textile pulp</p> <p>Manufacture from <sup>(6)</sup> <sup>(8)</sup>:</p> <p>– natural fibres, or</p> <p>– chemical materials or textile pulp</p> <p>Manufacture from unbleached single yarn <sup>(6)</sup> <sup>(8)</sup></p>	
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 their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for 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 in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(8)</sup>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(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 in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than 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 headings 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	



HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: – uncoloured slivers, rovings, yarn or chopped strands, or – glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
7106, 7108 and 7110  ex 7107, ex 7109 and ex 7111  7116  7117	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 not classified within heading 7106, 7108 or 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 in which all the materials used are classified within a heading other than that of the product or  Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72  7207  7208 to 7216  7217  ex 7218, 7219 to 7222  7223  ex 7224, 7225 to 7228	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  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	Manufacture in which all the materials used are classified within a heading other than 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  Manufacture from semi-finished materials of heading 7218  Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rack-rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO code X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product	
7308	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	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	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	Copper and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	– Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used,</li> <li>– the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7801	Unwrought lead: <ul style="list-style-type: none"> <li>– Refined lead</li> <li>– Other</li> </ul>	Manufacture from 'bullion' or 'work' lead  Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product	
Chapter 81	<p>Other base metals; cermets; articles thereof:</p> <ul style="list-style-type: none"> <li>– Other base metals, wrought; articles thereof</li> <li>– Other</li> </ul>	<p>Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product <sup>(10)</sup>	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading 8403 or 8404	
		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product



HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(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 in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where, within the above limit, the materials classified within heading 8431 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8429	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <p>– Road rollers</p> <p>– Other</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:</p> <p>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>– where, within the above limit, the materials classified within heading 8431 are only used up to a value of 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>
8430	<p>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</p>	<p>Manufacture:</p> <p>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>– where, within the above limit, the value of the materials classified within heading 8431 are only used up to a value of 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 8431	<p>Parts suitable for use solely or principally with road rollers</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>	
8439	<p>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard</p>	<p>Manufacture:</p> <p>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</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>
8441	<p>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds</p>	<p>Manufacture:</p> <p>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</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>

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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	<p>Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> <li>– Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</li> <li>– Other</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used,</li> <li>– the thread tension, crochet and zigzag mechanisms used are already originating</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
8501	Electric motors and generators (excluding generating sets)	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where, within the above limit, the materials classified within heading 8503 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	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: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where, within the above limit, the materials classified within heading 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	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: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	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	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	<ul style="list-style-type: none"> <li>– Matrices and masters for the production of records</li> <li>– Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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, – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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  – Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where, within the above limit, the materials classified within heading 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	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	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where, within the above limit, the materials classified within heading 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	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	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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	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	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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 in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product



HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: <ul style="list-style-type: none"> <li>– With reciprocating internal combustion piston engine of a cylinder capacity:               <ul style="list-style-type: none"> <li>– – Not exceeding 50 cc</li> <li>– exceeding 50 cc</li> </ul> </li> <li>– Other</li> </ul>	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 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 not classified in 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 in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading 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 in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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 in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product, – the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 9006	Photographic (other than cinematographic) cameras; photographic flash-light apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	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 in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	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	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> <li>– Dentists' chairs incorporating dental appliances or dentists' spittoons</li> <li>– Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 9018</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	<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>
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:  – Parts and accessories  – Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, milometer, pedometers and the like; speed indicators and tachometers, other than those of headings 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	
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	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 91	Clocks and watches and parts thereof, except for:		
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	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– where, within the above limit, the materials classified within heading 9114 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	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 in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product,</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> <li>– Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	<ul style="list-style-type: none"> <li>– Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading 9401 or 9403, provided:  – its value does not exceed 25 % of the ex-works price of the product, – all the other materials used are already originating and are classified in a heading other than heading 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 in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than 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	
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 motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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 their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product,</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
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 in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product,</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
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 in which all the materials used are classified within a heading other than that of the product	

(1) For the special conditions relating to 'specific processes' see Introductory Note 7.

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

(3) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

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

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

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

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

(8) See Introductory Note 6.

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

(10) This rule shall apply until 31 December 2005.



## ANNEX IIa TO PROTOCOL 4

**LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCTS MANUFACTURED REFERRED TO IN ARTICLE 6(2) CAN OBTAIN ORIGINATING STATUS.**

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>(1)</sup>	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials from heading 3205 may be used provided their value 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 50 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resins; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' <sup>(2)</sup> in this heading. However, materials of the same group may be used, provided their value 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 50 % of the ex-works price of the product
3303	Perfumes and toilet waters	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 30 % 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
3304	Beauty or make-up preparations and preparations for the care of skin (other than medicaments), including sun screen or sun tan preparations; manicure or pedicure preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 30 % 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
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 50 % 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 50 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading 8503 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading 8714	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8714	Parts and accessories of vehicles of vehicles of heading Nos 8711 to 8713	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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

(<sup>2</sup>) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

## ANNEX III TO PROTOCOL 4

## LIST OF PRODUCTS ORIGINATING IN TURKEY TO WHICH THE PROVISIONS OF ARTICLE 4 DO NOT APPLY, LISTED IN THE ORDER OF HARMONISED SYSTEM CHAPTERS AND HEADINGS

Chapter 1

Chapter 2

Chapter 3

0401 to 0402

ex 0403 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 or cocoa

0404 to 0410

0504

0511

Chapter 6

0701 to 0709

ex 0710 Vegetables (uncooked or cooked by steaming or boiling in water), frozen

ex 0711 Vegetables, except sweet corn of heading 0711 90 30, 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

0712 to 0714

Chapter 8

ex Chapter 9 Coffee, tea, and spices, excluding maté of heading 0903

Chapter 10

Chapter 11

Chapter 12

ex 1302 Pectin

1501 to 1514

ex 1515 Other fixed vegetable fats and oils (excluding jojoba oil and its fractions) and their fractions, whether or not refined, but not chemically modified

ex 1516 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, excluding hydrogenated castor oil known as 'opal-wax'

ex 1517 and  
ex 1518 Margarines, imitation lard and other prepared edible fats

ex 1522 Residues resulting from the treatment of fatty substances or animal or vegetable waxes, excluding degreas

Chapter 16

1701

ex 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 excluding that of headings 1702 11 00, 1702 30 51, 1702 30 59, 1702 50 00 and 1702 90 10

1703

1801 and 1802

ex 1902 Pasta, stuffed, containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates, sausages and the like or meat and meat offal of any kind, including fats of all kinds

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ex 2001	Cucumbers and gherkins, onions, mango chutney, fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentos, mushrooms and olives, prepared or preserved by vinegar or acetic acid
2002 and 2003	
ex 2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006, excluding potatoes in the form of flour or meal and flakes of sweet corn
ex 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006, excluding potato and sweet corn products
2006 and 2007	
ex 2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, excluding peanut butter, palm hearts, maize, yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, vine leaves, hop shoots and other similar edible parts of plants
2009	
ex 2106	Flavoured and coloured sugars, syrups and molasses
2204	
2206	
ex 2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher obtained from agricultural produce listed here
ex 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol obtained from agricultural produce listed here.
2209	
Chapter 23	
2401	
4501	
5301 and 5302	

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*ANNEX IV TO PROTOCOL 4***Movement certificate EUR1 and application for a movement certificate EUR1****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/m<sup>2</sup>. 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 Member States of the Community and of Egypt 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.



<p><b>13. REQUEST FOR VERIFICATION, to:</b></p>	<p><b>14. RESULT OF VERIFICATION</b></p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>Place ..... , date .....</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate <sup>(1)</sup></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 ..... , date .....</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p> <p>..... <sup>(1)</sup> 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 EUR1

1. Exporter (Name, full address, country)	<b>EUR1 No A 000.000</b>		
	See notes overleaf before completing this form.		
	2. Application for certificate used in preferential trade between ..... and ..... (Insert appropriate countries or groups of countries or territories)		
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	7. Remarks		
6. Transport details (Optional)			
8. Item number; mark and number; number and kind of packages <sup>(1)</sup> ; description of goods		9. Gross mass (kg) or other measure (litres, m <sup>3</sup> , etc.)	10. Invoice (Optional)

<sup>(1)</sup> 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 enable 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 ....., 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 V TO PROTOCOL 4

## 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 authorisation No...<sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of ... preferential origin<sup>(2)</sup>

**Spanish version**

El exportador de los productos incluidos en el presente documento (autorización aduanera No ...<sup>(1)</sup>) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...<sup>(2)</sup>

**Danish version**

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

**German version**

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

**Greek version**

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπάριθ. ....<sup>(1)</sup>) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ....<sup>(2)</sup>

**French version**

L'exportateur des produits couverts par le présent document (autorisation douanière No ... déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...<sup>(1)</sup>

**Italian version**

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

**Dutch version**

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

**Portuguese version**

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira No ...<sup>(1)</sup>) declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...<sup>(2)</sup>

**Finnish version**

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

**Swedish version**

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

<sup>(1)</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation 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.

<sup>(2)</sup> Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 37 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

**Arabic version**

.....

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

(Place and date)

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

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

\_\_\_\_\_

<sup>(1)</sup> These indications may be omitted if the information is contained on the document itself.

<sup>(2)</sup> See Article 21(5) 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 VI TO PROTOCOL 4

**JOINT DECLARATION ON THE TRANSITIONAL PERIOD CONCERNING THE ISSUING OR MAKING OUT OF DOCUMENTS RELATING TO THE PROOF OF ORIGIN**

1. During 12 months following the entry into force of the Agreement, the competent customs authorities of the Community and of Egypt shall accept as valid proof of origin within the meaning of Protocol 4, movement certificates EUR1 and EUR2 forms, issued within the context of the Cooperation Agreement signed on 18 January 1977.
2. Requests for subsequent verification of documents referred to above shall be accepted by the competent customs authorities of the Community and of Egypt for a period of two years after the issuing and making out of the proof of origin concerned. These verifications shall be carried out in accordance with Title VI of Protocol 4 to this Agreement.

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**JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA**

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by Egypt as originating in the Community within the meaning of this Agreement.
2. Protocol 4 shall apply, *mutatis mutandis*, for the purpose of defining the originating status of the above-mentioned products.

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**JOINT DECLARATION CONCERNING THE REPUBLIC OF SAN MARINO**

1. Products originating in the Republic of San Marino shall be accepted by Egypt as originating in the Community within the meaning of this Agreement.
2. Protocol 4 shall apply, *mutatis mutandis*, for the purpose of defining the originating status of the above-mentioned products.

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**JOINT DECLARATION ON CUMULATION OF ORIGIN**

The Community and Egypt recognise the important role of cumulation of origin in encouraging the smooth development towards a free trade area between all Mediterranean partners participating in the Barcelona process.

The Community agrees to negotiate and conclude agreements with Mediterranean Partner states, especially Mashrek/Maghreb States at the request of the latter, to apply the rule of cumulation of origin once the concerned partners agree to apply identical rules of origin.

The Parties furthermore declare that differences in the types of cumulation already in force in the participating countries should not constitute a barrier to achieving this goal. For that purpose they will immediately after the signature of the Agreement start to examine the possibilities of cumulation with the said countries during the transitional period, especially in sectors where the concerned Mediterranean countries apply identical rules of origin.

The Community will provide assistance to the concerned partners in order to achieve cumulation of rules of origin.

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**JOINT DECLARATION ON PROCESSING REQUIREMENTS CONTAINED IN ANNEX II**

Both Parties agree with the processing requirement contained in Annex II and II(a) to Protocol 4.

Nevertheless the Community will examine a limited number of requests of derogation presented by Egypt, duly motivated, provided these are not of a nature to compromise achievements on the introduction of cumulation between the Euro-Mediterranean Parties.

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## PROTOCOL 5

### on mutual assistance between administrative authorities in customs matters

#### Article 1

#### Definitions

For the purposes of this Protocol:

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

#### Article 2

#### Scope

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.

2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.

3. Assistance to recover duties, taxes or fines is not covered by this protocol.

#### Article 3

#### Assistance on request

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.

2. At the request of the applicant authority, the requested authority shall inform it:

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

#### Article 4

#### Spontaneous assistance

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

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

*Article 5***Delivery, notification**

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

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

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

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

*Article 6***Form and substance of requests for assistance**

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.

2. Requests pursuant to paragraph 1 shall include the following information:

- (a) the applicant authority;
- (b) the measure requested;
- (c) the object of and the reason for the request;
- (d) the legal or regulatory provisions and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;
- (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

*Article 7***Execution of requests**

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of

that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party.

3. Duly authorised officials of one of the Parties may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.

4. Duly authorised officials of one of the Parties may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

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

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.

2. This information may be in computerised form.

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

*Article 9***Exceptions to the obligation to provide assistance**

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party is of the opinion that assistance under this Protocol would:

- (a) be likely to prejudice the sovereignty of Egypt or that of a Member State which has been requested to provide assistance under this Protocol; or
- (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or
- (c) violate an industrial, commercial or professional secret.

2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.

3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefor must be communicated to the applicant authority without delay.

#### Article 10

##### Information exchange and confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it and the corresponding provisions applying to the Community authorities.

2. Personal data may be exchanged only where the Party which may receive it undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply it. To this end, the Parties communicate each other information on their applicable rules, including, where appropriate, legal provisions in force in the Member States of the Community.

3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

#### Article 11

##### Experts and witnesses

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

#### Article 12

##### Assistance expenses

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

#### Article 13

##### Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of Egypt and on the other hand to the competent services of the Commission of the European Communities and the customs authorities of the Member States as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.

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

#### Article 14

##### Other agreements

1. Taking into account the respective competencies of the European Community and the Member States, the provisions of this Protocol shall:

- not affect the obligations of the Parties under any other international agreement or convention,
- be deemed complementary with agreements on mutual assistance which have been or may be concluded between individual Member States and Egypt, and
- not affect the Community provisions governing the communication between the competent services of the Commission of the European Communities and the customs authorities of the Member States of any information obtained under this Protocol which could be of interest to the Community.

2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been or may be concluded between individual Member States and Egypt insofar as the provisions of the latter are incompatible with those of this Protocol.

3. In respect of questions relating to the applicability of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the Association Committee.



**FINAL ACT**

The Plenipotentiaries of:

THE KINGDOM OF BELGIUM,

THE KINGDOM OF DENMARK,

THE FEDERAL REPUBLIC OF GERMANY,

THE HELLENIC REPUBLIC,

THE KINGDOM OF SPAIN,

THE FRENCH REPUBLIC,

IRELAND,

THE ITALIAN REPUBLIC,

THE GRAND DUCHY OF LUXEMBOURG,

THE KINGDOM OF THE NETHERLANDS,

THE REPUBLIC OF AUSTRIA,

THE PORTUGUESE REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

Contracting Parties to the Treaty establishing the EUROPEAN COMMUNITY and the Treaty establishing the EUROPEAN COAL AND STEEL COMMUNITY, hereinafter referred to as the 'Member States', and

of the THE EUROPEAN COMMUNITY and the THE EUROPEAN COAL AND STEEL COMMUNITY, hereinafter referred to as 'the Community',

of the one part, and

the plenipotentiaries of the ARAB REPUBLIC OF EGYPT, hereinafter referred to as 'Egypt',

of the other part,

meeting at Luxembourg on 25 June 2001 for the signature of the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Arab Republic of Egypt, of the other part, hereinafter referred to as 'Euro-Mediterranean Agreement', have adopted the following texts:

the Euro-Mediterranean Agreement, the Annexes thereto and the following Protocols:

- Protocol 1 concerning the arrangements applicable to imports into the Community of agricultural products originating in Egypt
- Protocol 2 concerning the arrangements applicable to imports into Egypt of agricultural products originating in the Community
- Protocol 3 concerning the arrangements applicable to processed agricultural products
- Protocol 4 concerning the definition of the concept of 'originating products' and methods of administrative cooperation
- Protocol 5 on mutual assistance between administrative authorities in customs matters.

The plenipotentiaries of the Member States and of the Community and the plenipotentiary of Egypt have adopted the texts of the Joint Declarations listed below and annexed to this Final Act:

Joint Declaration on Article 3(2) of the Agreement  
Joint Declaration on Article 14 of the Agreement  
Joint Declaration on Article 18 of the Agreement  
Joint Declaration on Article 34 of the Agreement  
Joint Declaration on Article 37 of, and Annex VI to, the Agreement  
Joint Declaration on Article 39 of the Agreement  
Joint Declaration on Title VI, Chapter 1, of the Agreement  
Joint Declaration on the protection of data.

The plenipotentiaries of the Member States and the plenipotentiary of Egypt take note of the following Unilateral Declarations by the European Community:

Declaration by the European Community on Article 11 of the Agreement  
Declaration by the European Community on Article 19 of the Agreement  
Declaration by the European Community on Article 21 of the Agreement  
Declaration by the European Community on Article 34 of the Agreement  
Declaration by the European Community

The plenipotentiaries of the Member States and of the Community and the plenipotentiary of Egypt have also taken note of the Agreement in the form of an Exchange of Letters mentioned below and attached to this Final Act:

Agreement in the form of an Exchange of Letters between the Community and Egypt concerning imports into the Community of fresh cut flowers and flower buds falling within subheading 0603 10 of the Common Customs Tariff.

Hecho en Luxemburgo, el veinticinco de junio de dos mil uno.

Udfærdiget i Luxembourg den femogtyvende juni to tusind og et.

Geschehen zu Luxemburg am fünfundzwanzigsten Juni zweitausendundeins.

Έγινε στο Λουξεμβούργο, στις είκοσι πέντε Ιουνίου δύο χιλιάδες ένα.

Done at Luxembourg on the twenty-fifth day of June in the year two thousand and one.

Fait à Luxembourg, le vingt-cinq juin deux mille un.

Fatto a Lussemburgo, addì venticinque giugno duemilauno.

Gedaan te Luxemburg, de vijfentwintigste juni tweeduizendeneen.

Feito no Luxemburgo, em vinte e cinco de Junho de dois mil e um.

Tehty Luxemburgissa kahdentenkymmenentenä päivänä kesäkuuta vuonna kaksituhattayksi.

Som skedde i Luxemburg den tjugofemte juni tjugohundraett.

تمت في لكسمبورج في الخامس والعشرين من شهر يونيو عام ألفين وواحد ميلادي

Pour le Royaume de Belgique

Voor het Koninkrijk België

Für das Königreich Belgien

*Frans van Daele*

Cette signature engage également la Communauté française, la Communauté flamande, la Communauté germanophone, la Région wallonne, la Région flamande et la Région de Bruxelles-Capitale.

Deze handtekening verbindt eveneens de Vlaamse Gemeenschap, de Franse Gemeenschap, de Duitstalige Gemeenschap, het Vlaamse Gewest, het Waalse Gewest en het Brussels Hoofdstedelijk Gewest.

Diese Unterschrift bindet zugleich die Deutschsprachige Gemeinschaft, die Flämische Gemeinschaft, die Französische Gemeinschaft, die Wallonische Region, die Flämische Region und die Region Brüssel-Hauptstadt.

På Kongeriget Danmarks vegne



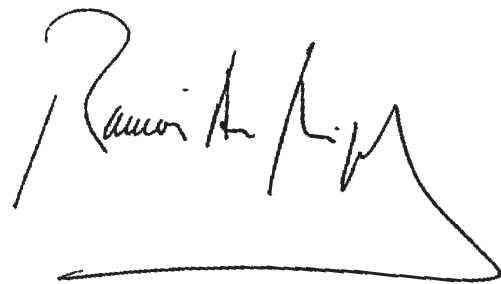
Für die Bundesrepublik Deutschland



Για την Ελληνική Δημοκρατία



Por el Reino de España



Pour la République française



Thar cheann Na hÉireann

For Ireland




Per la Repubblica italiana



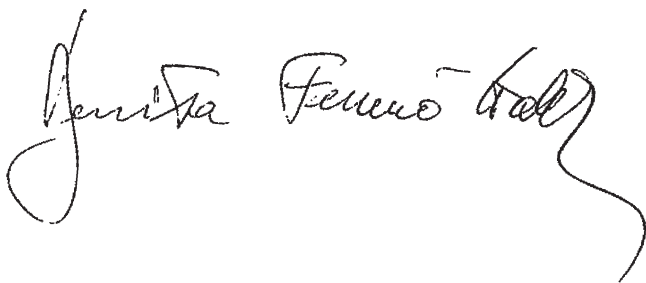
Pour le Grand-Duché de Luxembourg



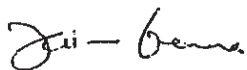
Voor het Koninkrijk der Nederlanden



Für die Republik Österreich



Pela República Portuguesa



Suomen tasavallan puolesta



För Konungariket Sverige



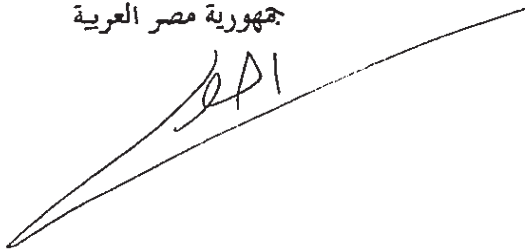
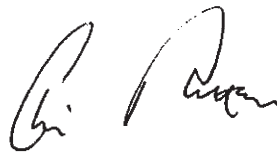
For the United Kingdom of Great Britain and Northern Ireland



Por las Comunidades Europeas  
For De Europæiske Fællesskaber  
Für die Europäischen Gemeinschaften  
Για τις Ευρωπαϊκές Κοινότητες  
For the European Communities  
Pour les Communautés européennes  
Per le Comunità europea  
Voor de Europese Gemeenschappen  
Pelas Comunidades Europeias  
Euroopan yhteisöjen puolesta  
På Europeiska gemenskapernas vägnar



جمهورية مصر العربية



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## JOINT DECLARATIONS

### JOINT DECLARATION ON ARTICLE 3(2)

It is understood that the political dialogue and cooperation will also cover issues relating to the fight against terrorism.

### JOINT DECLARATION ON ARTICLE 14

Both Parties agree to negotiate with a view to granting each other concessions in the trade of fish and fishery products on the basis of reciprocity and mutual interest, with the objective of reaching agreement on the details no later than one year after the signature of this Agreement.

### JOINT DECLARATION ON ARTICLE 18

In case of serious difficulties arising in relation to the level of imports under the agreement the provisions providing for consultation between the Parties may be used, urgently where necessary.

### JOINT DECLARATION ON ARTICLE 34

The Parties recognise that Egypt is currently in the process of drafting its own competition law. This will provide the necessary conditions for agreeing on the implementation rules referred to in Article 34(2). While drafting its law, Egypt will take into account the competition rules developed within the European Union.

Until the implementation rules referred to in Article 34(2) are adopted, if serious problems arise, the Parties may raise the matter for consideration in the Association Council.

### JOINT DECLARATION ON ARTICLE 37 AND ANNEX VI

For the purpose of this Agreement, intellectual property includes, in particular, copyright, including copyright in computer programmes, and neighbouring rights, patents, industrial designs, geographical indications, including appellations of origin, trademarks and service marks, topographies of integrated circuits, as well as the protection against unfair competition as referred to in Article 10 bis of the Paris Convention for the Protection of Industrial Property (Stockholm Act, 1967) and protection of undisclosed information on 'know-how'.

### JOINT DECLARATION ON ARTICLE 39

The Parties agree that, in the event of a serious disequilibrium in their overall balance of trade, which threatens trade relations, either Party may call for consultations within the Association Committee in order to promote, in line with Article 39, balanced economic relations and to consider ways to sustainably improve the situation with a view to reduce the imbalances.

### JOINT DECLARATION ON TITLE VI CHAPTER 1

The Parties agree to endeavour to facilitate the issuing of visas to bona fide persons active in the implementation of this Agreement, including, *inter alia*, business persons, investors, academics, trainees, government officials; first degree family members of persons legally resident in the territory of the other party shall also be considered.

### JOINT DECLARATION ON THE PROTECTION OF DATA

The Parties agree that the protection of data will be guaranteed in all areas where the exchange of personal data is envisaged.

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**DECLARATIONS BY THE EUROPEAN COMMUNITY**

## DECLARATION BY THE EUROPEAN COMMUNITY ON ARTICLE 11

When consultations are requested as provided for in the last paragraph of Article 11, the Community will be ready to hold consultations within 30 days of the exceptional measures being notified to the Association Committee by Egypt.

The purpose of such consultations will be to ensure that the measures concerned are in accordance with the provisions of Article 11, and the Community will not oppose the adoption of the measures if these conditions are met.

## DECLARATION BY THE EUROPEAN COMMUNITY ON ARTICLE 19

The special provisions applied by the Community to the Canary Islands, referred to in Article 19(2) are those provided for by Council Regulation (EEC) No 1911/91 of 26 June 1991.

## DECLARATION BY THE EUROPEAN COMMUNITY ON ARTICLE 21

The Community is prepared to hold meetings at official level, at Egypt's request, to provide information on any modifications which may have been introduced in its trade relations with third countries.

## DECLARATION BY THE EUROPEAN COMMUNITY ON ARTICLE 34

The Community declares that, until the adoption by the Association Council of the implementing rules on fair competition referred to in Article 34(2), in the context of the interpretation of Article 34(1), it will assess any practice contrary to that Article on the basis of the criteria resulting from the rules contained in Articles 81, 82 and 87 of the Treaty establishing the European Community, and, for products covered by the Treaty establishing the European Coal and Steel Community, by those contained in Articles 65 and 66 of that Treaty and the Community rules on State aid, including secondary legislation.

The Community declares that, as regards the agricultural products referred to in Title II Chapter 3, the Community will assess any practice contrary to paragraph 1(i) of Article 34 according to the criteria established by the Community on the basis of Articles 36 and 37 of the Treaty establishing the European Community and in particular those established in Council Regulation No 26/62 as amended, and any practice contrary to paragraph 1(iii) of Article 34 according to the criteria established by the European Community on the basis of Articles 36 and 87 of the Treaty establishing the European Community.

## DECLARATION BY THE EUROPEAN COMMUNITY

The provisions of the Agreement that fall within the scope of Part III, Title IV of the Treaty establishing the European Community bind the United Kingdom and Ireland as separate Contracting Parties, and not as part of the European Community, until the United Kingdom or Ireland (as the case may be) notifies the Arab Republic of Egypt that it has become bound as part of the European Community in accordance with the Protocol on the position of the United Kingdom and Ireland annexed to the Treaty on European Union and the Treaty establishing the European Community. The same applies to Denmark, in accordance with the Protocol annexed to those Treaties on the position of Denmark.

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**AGREEMENT****in the form of an Exchange of Letters between the Community and Egypt concerning imports into the Community of fresh cut flowers and flowers and flower buds falling within subheading 0603 10 of the Common Customs Tariff***A. Letter from the Community*

Sir,

The following was agreed between the Community and Egypt:

Protocol 1 of the Euro-Mediterranean Agreement provides for the elimination of customs duties on imports into the Community of cut flowers and flower buds, fresh, falling within subheading 0603 10 of the Common Customs Tariff and originating in Egypt, subject to a limit of 3 000 tonnes.

Egypt undertakes to abide by the conditions laid down below for imports into the Community of roses and carnations which qualify for the elimination of this tariff:

- the price level of imports into the Community must be at least equal to 85 % of the Community price level for the same products over the same periods,
- the Egyptian price level shall be determined by recording the prices of the imported products, on representative Community import markets,
- the Community price level shall be based on the producer prices recorded on representative markets of the main producer Member States,
- price levels will be recorded on a fortnightly basis and weighted by the respective quantities. This provision is valid for Community prices and for Egyptian prices,
- for both Community producer prices and the import prices of Egyptian products, a distinction shall be made between large-flowered and small-flowered roses and between unifloral and multifloral carnations,
- if the Egyptian price level for any one type of product is below 85 % of the Community price level, the tariff preference shall be suspended. The Community shall reinstate the tariff preference when an Egyptian price level equal to 85 % or more of the Community price level is recorded.

I should be obliged if you would confirm that your Government is in agreement with the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

*For the European Community*

*B. Letter from Egypt*

Sir,

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

The following was agreed between the Community and Egypt:

Protocol 1 of the Euro-Mediterranean Agreement provides for the elimination of customs duties on imports into the Community of cut flowers and flower buds, fresh, falling within subheading 0603 10 of the Common Customs Tariff and originating in Egypt, subject to a limit of 3 000 tonnes.

Egypt undertakes to abide by the conditions laid down below for imports into the Community of roses and carnations which qualify for the elimination of this tariff:

- the price level of imports into the Community must be at least equal to 85 % of the Community price level for the same products over the same periods,
- the Egyptian price level shall be determined by recording the prices of the imported products on representative Community import markets,
- the Community price level shall be based on the producer prices recorded on representative markets of the main producer Member States,
- price levels will be recorded on a fortnightly basis and weighted by the respective quantities. This provision is valid for Community prices and for Egyptian prices,
- for both Community producer prices and the import prices of Egyptian products, a distinction shall be made between large-flowered and small-flowered roses and between unifloral and multi-floral carnations,
- if the Egyptian price level for any one type of product is below 85 % of the Community price level, the tariff preference shall be suspended. The Community shall reinstate the tariff preference when an Egyptian price level equal to 85 % or more of the Community price level is recorded.

I should be obliged if you would confirm that your Government is in agreement with the contents of this letter.'

I have the honour to confirm that my Government is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration.

*For the Government of the Arab Republic of Egypt*

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