

Regulation (EEC) No 2840/72 of the Council of 19 December 1972 concluding an Agreement between the European Economic Community and the Swiss Confederation and adopting provisions for its implementation and concluding an additional Agreement concerning the validity, for the Principality of Liechtenstein of the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972

REGULATION (EEC) No 2840/72 OF THE COUNCIL

of 19 December 1972

concluding an Agreement between the European Economic Community and the Swiss Confederation and adopting provisions for its implementation and concluding an additional Agreement concerning the validity, for the Principality of Liechtenstein of the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas the Agreement between the European Economic Community and the Swiss Confederation signed in Brussels on 22 July 1972 should be concluded and the Declarations annexed to the Final Act, together with the additional Agreement concerning the validity of the abovementioned Agreement for the Principality of Liechtenstein, likewise signed in Brussels on 22 July 1972, should be adopted;

Whereas, since the Agreement establishes a Joint Committee, representatives of the Community on this Committee should be appointed,

HAS ADOPTED THIS REGULATION:

Article 1

The Agreement between the European Economic Community and the Swiss Confederation, the Annexes and Protocols thereto, and the Declarations annexed to the Final Act are hereby concluded, together with the additional Agreement concerning the validity of the abovementioned Agreement for the Principality of Liechtenstein; adopted and confirmed on behalf of the Community.

The texts of the Agreement and of the Final Act are annexed to this Regulation.

Article 2

Pursuant to Article 36 of the Agreement, the President of the Council of the European Communities shall give notification that the procedures necessary for the entry into force of the Agreement have been completed on the part of the Community.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

Article 3

Within the Joint Committee provided for in Article 29 of the Agreement, the Community shall be represented by the Commission, assisted by the representatives of the Member States.

Article 4

This Regulation shall enter into force on 20 December 1972.

This Regulation is binding in its entirety and directly applicable in all Member States.

Done at Brussels, 19 December 1972.

For the Council

The President

T. WESTERTERP

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

AGREEMENT

between the European Economic Community and the Swiss Confederation

THE EUROPEAN ECONOMIC COMMUNITY,

of the one part, and

THE SWISS CONFEDERATION,

of the other part,

DESIRING to consolidate and to extend, upon the enlargement of the European Economic Community, the economic relations existing between the Community and Switzerland and to ensure, with due regard for fair conditions of competition, the harmonious development of their commerce for the purpose of contributing to the work of constructing Europe,

RESOLVED to this end to eliminate progressively the obstacles to substantially all their trade, in accordance with the provisions of the General Agreement on Tariffs and Trade concerning the establishment of free trade areas,

DECLARING their readiness to examine, in the light of any relevant factor, and in particular of developments in the Community, the possibility of developing and deepening their relations where it would appear to be useful in the interests of their economies to extend them to fields not covered by this Agreement,

HAVE DECIDED, in pursuit of these objectives and considering that no provision of this Agreement may be interpreted as exempting the Contracting Parties from the obligations which are incumbent upon them under other international agreements,

TO CONCLUDE THIS AGREEMENT:

Article 1

The aim of this Agreement is:

- (a) to promote through the expansion of reciprocal trade the harmonious development of economic relations between the European Economic Community and the Swiss Confederation and thus to foster in the Community and in Switzerland the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability,
- (b) to provide fair conditions of competition for trade between the Contracting Parties,
- (c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.

Article 2

The Agreement shall apply to products originating in the Community or Switzerland:

- (i) which fall within Chapters 25 to 99 of the Brussels Nomenclature excluding the products listed in Annex I;

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

- (ii) which are specified in Protocol No 2, with due regard to the arrangements provided for in that Protocol.

Article 3

1 No new customs duty on imports shall be introduced in trade between the Community and Switzerland.

2 Customs duties on imports shall be progressively abolished in accordance with the following timetable:

- a on 1 April 1973 each duty shall be reduced to 80 % of the basic duty;
- b four further reductions of 20 % each shall be made on:
 - 1 January 1974,
 - 1 January 1975,
 - 1 January 1976,
 - 1 July 1977.

Article 4

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

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

2 Denmark, Ireland, Norway and the United Kingdom may retain until 1 January 1976 a customs duty of a fiscal nature or the fiscal element of a customs duty in the event of implementation of Article 38 of the “Act concerning the Conditions of Accession and the Adjustments to the Treaties” drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland.

3 Switzerland may retain temporarily, while observing the conditions of Article 18, duties corresponding to the fiscal element contained in customs duties on imports of products specified in Annex II.

The Joint Committee provided for in Article 29 shall examine whether the conditions set out in the preceding subparagraph are being met, particularly where a change has been made in the amount of the fiscal element.

The Joint Committee shall examine the position with a view to the conversion of such duties into internal charges before 1 January 1980 or before any other date which it might determine in the light of circumstances.

Article 5

1 The basic duty to which the successive reductions provided for in Article 3 and in Protocol No 1 are to be applied shall, for each product, be the duty actually applied on 1 January 1972.

2 If, after 1 January 1972, any tariff reductions resulting from the tariff agreements concluded as a result of the Trade Conference held in Geneva from 1964 to 1967 become applicable, such reduced duties shall replace the basic duties referred to in paragraph 1.

3 The reduced duties calculated in accordance with Article 3 and Protocol No 1 shall be applied rounded to the first decimal place.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

Subject to the application by the Community of Article 39 (5) of the “Act concerning the Conditions of Accession and the Adjustments to the Treaties” drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland, as regards the specific duties or the specific part of the mixed duties in the Irish Customs Tariff, Article 3 and Protocol No 1 shall be applied, with rounding to the fourth decimal place.

Article 6

1 No new charge having an effect equivalent to a customs duty on imports shall be introduced in trade between the Community and Switzerland.

2 Charges having an effect equivalent to customs duties on imports introduced on or after 1 January 1972 in trade between the Community and Switzerland shall be abolished upon the entry into force of the Agreement.

Any charge having an effect equivalent to a customs duty on imports, the rate of which on 31 December 1972 is higher than that actually applied on 1 January 1972 shall be reduced to the latter rate upon the entry into force of the Agreement.

3 Charges having an effect equivalent to customs duties on imports shall be progressively abolished in accordance with the following timetable:

- a by 1 January 1974 at the latest each charge shall be reduced to 60 % of the rate applied on 1 January 1972;
- b three further reductions of 20 % each shall be made on:
 - 1 January 1975,
 - 1 January 1976,
 - 1 July 1977.

Article 7

1 No customs duty on exports or charge having equivalent effect shall be introduced in trade between the Community and Switzerland.

Customs duties on exports and charges having equivalent effect shall be abolished not later than 1 January 1974.

2 In the case of products listed in Annex III, the Contracting Parties may take, in such manner as they shall determine, the measures they consider necessary to implement their supply policies.

Article 8

Protocol No 1 lays down the tariff treatment and arrangements applicable to certain products.

Article 9

Protocol No 2 lays down the tariff treatment and arrangements applicable to certain goods obtained by processing agricultural products.

Article 10

1 In the event of specific rules being established as or of any alteration of the current rules the Contracting Party in question may adapt the arrangements resulting from this Agreement in respect of the products which are the subject of those rules or alterations.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

2 In such cases the Contracting Party in question shall take due account of the interests of the other Contracting Party. To this end the Contracting Parties may consult each other within the Joint Committee.

Article 11

Protocol No 3 lays down the rules of origin.

Article 12

A Contracting Party which is considering the reduction of the effective level of its duties or charges having equivalent effect applicable to third countries benefiting from most favoured-nation treatment, or which is considering the suspension of their application, shall, as far as may be practicable, notify the Joint Committee not less than thirty days before such reduction or suspension comes into effect. It shall take note of any representations by the other Contracting Party regarding any distortions which might result therefrom.

Article 13

1 No new quantitative restriction on imports or measures having equivalent effect shall be introduced in trade between the Community and Switzerland.

2 Quantitative restrictions on imports shall be abolished on 1 January 1973 and any measures having an effect equivalent to quantitative restrictions on imports shall be abolished not later than 1 January 1975.

Article 14

1 The Community reserves the right to modify the arrangements applicable to the petroleum products falling within heading Nos 27.10, 27.11, 27.12, ex 27.13 (paraffin wax, micro-crystalline wax, or bituminous shale and other mineral waxes) and 27.14 of the Brussels Nomenclature upon adoption of a common definition of origin for petroleum products, upon adoption of decisions under the common commercial policy for the products in question or upon establishment of a common energy policy.

In this event the Community shall take due account of the interests of Switzerland; to this end it shall inform the Joint Committee, which shall meet under the conditions set out in Article 31.

2 Switzerland reserves the right to take similar action should it be faced with like situations.

3 Subject to paragraphs 1 and 2, the Agreement shall not prejudice the non-tariff rules applied to imports of petroleum products.

Article 15

1 The Contracting Parties declare their readiness to foster, so far as their agricultural policies allow, the harmonious development of trade in agricultural products to which the Agreement does not apply.

2 The Contracting Parties shall apply their agricultural rules in veterinary, health and plant health matters in a non-discriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.

3 The Contracting Parties shall examine, under the conditions set out in Article 31, any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

Article 16

From 1 July 1977 products originating in Switzerland may not enjoy more favourable treatment when imported into the Community than that applied by the Member States of the Community between themselves.

Article 17

The 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 the Agreement, in particular the provisions concerning rules of origin.

Article 18

The Contracting Parties shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products of one Contracting Party and like products originating in the territory of the other Contracting Party.

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

Article 19

Payments relating to trade in goods and the transfer of such payments to the Member State of the Community in which the creditor is resident or to Switzerland shall be free from any restrictions.

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

Article 20

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

Article 21

Nothing in the Agreement shall prevent a Contracting 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 trade in arms, munitions or war materials or to research, development or production indispensable for defence purposes, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes;
- (c) which it considers essential to its own security in time of war or serious international tension.

Article 22

1 The Contracting Parties shall refrain from any measure likely to jeopardize the fulfilment of the objectives of the Agreement.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

2 They shall take any general or specific measures required to fulfil their obligations under the Agreement.

If either Contracting Party considers that the other Contracting Party has failed to fulfil an obligation under the Agreement, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

Article 23

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

- (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 as regards the production of or trade in goods;
- (ii) abuse by one or more undertakings of a dominant position in the territories of the Contracting Parties 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 Should a Contracting Party consider that a given practice is incompatible with this Article, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

Article 24

Where an increase in imports of a given product is or is likely to be seriously detrimental to any production activity carried on in the territory of one of the Contracting Parties and where this increase is due to:

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

the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

Article 25

If one of the Contracting Parties finds that dumping is taking place in trade with the other Contracting Party, it may take appropriate measures against this practice in accordance with the Agreement on implementation of Article VI of the General Agreement on Tariffs and Trade, under the conditions and in accordance with the procedures laid down in Article 27.

Article 26

If serious disturbances arise in any sector of the economy or if difficulties arise which could bring about serious deterioration in the economic situation of a region, the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

Article 27

1 In the event of a Contracting Party subjecting imports of products liable to give rise to the difficulties referred to in Articles 24 and 16 to an administrative procedure, the purpose of which is to provide rapid information on the trend of trade flows, it shall inform the other Contracting Party.

2 In the cases specified in Articles 22 to 26, before taking the measures provided for therein or, in cases to which paragraph 3(d) applies, as soon as possible the Contracting Party in question shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Contracting Parties.

In the selection of measures, priority must be given to those which least disturb the functioning of the Agreement.

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

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

- a As regards Article 23, either Contracting Party may refer the matter to the Joint Committee if it considers that a given practice is incompatible with the proper functioning of the Agreement within the meaning of Article 23 (1).

The Contracting Parties shall provide the Joint Committee with all relevant information and shall give it the assistance it requires in order to examine the case and, where appropriate, to eliminate the practice objected to.

If the Contracting Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee, or in the absence of agreement in the Joint Committee within three months of the matter being referred to it, the Contracting Party concerned may adopt any safeguard measures it considers necessary to deal with the serious difficulties resulting from the practices in question; in particular it may withdraw tariff concessions.

- b As regards Article 24, the difficulties arising from the situation referred to in that Article shall be referred for examination to the Joint Committee, which may take any decision needed to put an end to such difficulties.

If the Joint Committee or the exporting Contracting Party has not taken a decision putting an end to the difficulties within thirty days of the matter being referred, the importing Contracting Party is authorized to levy a compensatory charge on the product imported.

The compensatory charge shall be calculated according to the incidence on the value of the goods in question of the tariff disparities in respect of the raw materials or intermediate products incorporated therein.

- c As regards Article 25, consultation in the Joint Committee shall take place before the Contracting Party concerned takes the appropriate measures.
- d Where exceptional circumstances requiring immediate action make prior examination impossible, the Contracting Party concerned may, in the situations specified in Articles 24, 25 and 26 and also in the case of export aids having a direct and immediate incidence on trade, apply forthwith the precautionary measures strictly necessary to remedy the situation.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

Article 28

Where one or more Member States of the Community or Switzerland is in difficulties or is seriously threatened with difficulties as regards its balance of payments, the Contracting Party concerned may take the necessary safeguard measures. It shall inform the other Contracting Party forthwith.

Article 29

1 A Joint Committee is hereby established, which shall be responsible for the administration of the Agreement and shall ensure its proper implementation. For this purpose, it shall make recommendations and take decisions in the cases provided for in the Agreement. These decisions shall be put into effect by the Contracting Parties in accordance with their own rules.

2 For the purpose of the proper implementation of the Agreement the Contracting Parties shall exchange information and, at the request of either Party, shall hold consultations within the Joint Committee.

3 The Joint Committee shall adopt its own rules of procedure.

Article 30

1 The Joint Committee shall consist of representatives of the Community, on the one hand, and of representatives of Switzerland, on the other.

2 The Joint Committee shall act by mutual agreement.

Article 31

1 Each Contracting Party shall preside in turn over the Joint Committee, in accordance with the arrangements to be laid down in its rules of procedure.

2 The Chairman shall convene meetings of the Joint Committee at least once a year in order to review the general functioning of the Agreement.

The Joint Committee shall, in addition meet whenever special circumstances so require, at the request of either Contracting Party, in accordance with the conditions to be laid down in its rules of procedure.

3 The Joint Committee may decide to set up any working party that can assist it in carrying out its duties.

Article 32

1 Where a Contracting Party considers that it would be useful in the interests of the economies of both Contracting Parties to develop the relations established by the Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the other Contracting Party.

The Contracting Parties may instruct the Joint Committee to examine this request and, where appropriate, to make recommendations to them, particularly with a view to opening negotiations.

2 The agreements resulting from the negotiations referred to in paragraph 1 will be subject to ratification or approval by the Contracting Parties in accordance with their own procedures.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

Article 33

The Annexes and Protocols to the Agreement shall form an integral part thereof.

Article 34

Either Contracting Party may denounce the Agreement by notifying the other Contracting Party. The Agreement shall cease to be in force twelve months after the date of such notification.

Article 35

The Agreement shall apply, on the one hand, to the territories to which the Treaty establishing the European Economic Community applies upon the terms laid down in that Treaty and, on the other, to the territory of the Swiss Confederation.

Article 36

This Agreement is drawn up in duplicate, in the Danish, Dutch, English, French, German, Italian, and Norwegian languages, each of these texts being equally authentic.

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

It shall enter into force on 1 January 1973 provided that the Contracting Parties have notified each other before that date that the procedures necessary to this end have been completed.

After this date this Agreement shall enter into force on the first day of the second month following such notification. The final date for such notification shall be 30 November 1973.

The provisions applicable on 1 April 1973 shall be applied upon the entry into force of this Agreement if it enters into force after that date.

Udfærdiget i Bruxelles, den toogtyvende juli nitten hundrede og tooghalvfjerds.

Geschehen zu Brüssel am zweiundzwanzigsten Juli neunzehnhundertzweiundsiebzig.

Done at Brussels on this twenty-second day of July in the year one thousand nine hundred and seventy-two.

Fait à Bruxelles, le vingt-deux juillet mil neuf cent soixante-douze.

Fatto a Bruxelles, il ventidue luglio millenovecentosettantadue.

Gedaan te Brussel, de tweeëntwintigste juli negentienhonderdtweeënzeventig.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

Utfærdiget i Brussel, tjueandre juli nitten hundre og syttito.

På Rådet for De europæiske Fællesskabers vegne
Im Namen des Rates der Europäischen Gemeinschaften
In the name of the Council of the European Communities
Au nom du Conseil des Communautés européennes
A nome del Consiglio delle Comunità europee
Namens de Raad van de Europese Gemeenschappen
For Rådet for De Europeiske Fællesskab

Für die Schweizerische Eidgenossenschaft
Pour la Confédération suisse
Per la Confederazione svizzera

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

ANNEX 1

List of products referred to in Article 2 of the Agreement

Brusse.s Nomenclature heading No	Description
ex 35.01	Casein, caseinates and other casein derivatives
ex 35.02	Albumins, albuminates and other albumin derivatives: — Albumins: — Other: — Ovalbumin and lactalbumin: — Dried (for example, in sheets, scales, flakes, powder) — Other
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)
57.01	True hemp ("Cannabis sativa"), raw or processed but not spun; tow and waste or true hemp (including pulled or garnetted rags or ropes)

ANNEX II

List of products referred to in Article 4 of the Agreement

Swiss Customs Tariff heading No	Description	Protective element to be abolished
		S.Frs. per 100 kg gross
2707.	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to Chapter 27:	
	— Uncracked:	
10	— For motors	—

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

12	— For other purposes	—
	— Cracked:	
	— Products of which at least 90 % by volume distils before reaching the temperature of 200 °C (benzol, toluol, xylol, etc):	
20	— For motors	—
22	— For other purposes	—
	— Other oils and distillation products, such as phenol, creosote, naphthalene and anthracene oils, etc.:	
30	— For motors	—
32	— For other purposes	—
2709.	Petroleum oils and oils obtained from bituminous minerals, crude:	
10	— For motors	—
20	— For other purposes	—
2710.	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 % by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
	— For motors:	
	— Products of which at least 90 % by volume distils before reaching the	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	temperature of 210 °C:	
10	— Benzine and its fractions (petroleum spirit, gasoline, etc.)	—
12	— White spirit	—
	— Other products and distillates:	
20	— Diesel oil	—
22	— Petroleum	—
24	— Other	—
	— For other purposes:	
	— Products of which at least 90 % by volume distils before reaching the temperature of 210 °C:	
30	— Benzine and its fractions (petroleum spirit, gasoline, etc.)	—
32	— White spirit	—
40	— Products distilling at above 135 °C, of which less than 90 % by volume distils before reaching the temperature of 210 °C and more than 65 % before reaching the temperature of 250 °C (petroleum)	—
	— Products of which less than 20 % by volume distils before reaching the temperature of 300 °C (mineral lubricating oils, paraffin oils,	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	vaseline oils and the like):	
50	— Unmixed	—
52	— Mixed	—
60	— Other distillates and products, such as gas oil, etc.	—
64	— Mineral lubricating greases	—
70	— Oils for heating purposes	—
2711.	Petroleum gases and other gaseous hydrocarbons:	
10	— For engines	—
20	— For other purposes	—
2901.	Hydrocarbons:	
	— Non-aromatic:	
	— Gaseous, whether or not liquefied:	
	— Other:	
12	— Intended for use in engines	—
ex 30	— Aromatic:	
	Used for running engines	—
2904.	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
ex 10	— Methanol (methyl alcohol):	
	Used as motor fuel	—
ex 30	— Propyl alcohols and other higher monohydric alcohols:	
	Used as motor fuel	—
3706.01	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	per metre —
3707.	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive:	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	— Other, of a width of:	
20	— 35 mm and more	—
22	— Less than 35 mm	—
ex 3814.01	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:	
	Used as motor fuel	—
ex 3818.01	Composite solvents and thinners for varnishes and similar products:	
	Used as motor fuel	—
3819.	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
ex 38	— Mixed alkylaryls:	
	Used as motor fuel	—
ex 50	— Other:	—
	Used as motor fuel	
8406.	Internal combustion piston engines:	
	— For automobiles:	
ex 20	— Diesel engines:	
	For the motor vehicles falling within subheading Nos 8702.10/22, excluding pistons and piston segments	—
ex 22	— Other:	
	For the motor vehicles falling within subheading Nos 8702.10/22, excluding pistons and piston segments	—

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

8702.	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 8709):	
	— Private cars, weighing each:	
10	— 800 kg or less	29·0
12	— More than 800 and up to 1200 kg	38·0
14	— More than 1200 and up to 1600 kg	41·0
16	— More than 1600 kg	59·0
	— Public-service passenger vehicles (motor coaches, motor buses, trolleybuses) and motor vehicles for the transport of goods or materials, weighing each:	
20	— 800 kg or less	—
21	— More than 800 and up to 1200 kg	—
22	— More than 1200 and up to 1600 kg	—
ex 8704.01	Chassis fitted with engines, for motor vehicles falling within heading No 8701, 8702 or 8703:	
	For the motor vehicles falling within subheading Nos 8702.10/22	as for subheading Nos 8702.10/22
8705.	Bodies (including cabs), for the motor vehicles falling within heading No 8701, 8702 or 8703:	
ex 12	— Other:	
	For the motor vehicles falling within subheading Nos 8702.10/22	—
8706.	Parts and accessories of the motor vehicles falling within	

ANNEX II

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Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	heading No 8701, 8702 or 8703:	
	— Other:	
	— For other motor vehicles:	
ex 20	— Body components:	
	For the motor vehicles falling within subheading Nos 8702.10/22 excluding luggage racks, number plate holders and ski racks	—
	— Articulated shafts, weighing each:	
ex 26	— 25 kg or less:	
	For the motor vehicles falling within subheading Nos 8702.10/22	—
ex 34	— Other:	
	For the motor vehicles falling within subheading Nos 8702.10/22, excluding safety belts, finished wheels with or without tyres, water radiators for engines, unhardened vulcanized rubber carpets and wheel-gloves	—

ANNEX III

List of products referred to in Article 7 of the Agreement

Brussels Nomenclature heading No	Description
ex 26.03	Ash and residues (other than from the manufacture of iron and steel) containing metals or metallic compounds: <ul style="list-style-type: none"> — containing aluminium — containing lead — containing copper — zinc residues (mattes) from hot-dip galvanizing
ex 74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap: <ul style="list-style-type: none"> — copper waste and scrap
ex 75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy;

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	unwrought nickel (excluding electro-plating anodes); nickel waste and scrap: — nickel waste and scrap
ex 76.01	Unwrought aluminium; aluminium waste and scrap: — aluminium waste and scrap
ex 78.01	Unwrought lead (including argentiferous lead); lead waste and scrap: — lead waste and scrap
ex 79.01	Unwrought zinc, zinc waste and scrap: — zinc waste and scrap

PROTOCOL No 1

concerning the treatment applicable to certain products

SECTION A

TREATMENT APPLICABLE TO IMPORTS INTO THE COMMUNITY OF CERTAIN PRODUCTS ORIGINATING IN SWITZERLAND

Article 1

1 Customs duties on (imports into the Community as originally constituted of products falling within Chapter 48 or 49 of the Common Customs Tariff excluding heading No 48.09 (building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders) shall be progressively abolished in accordance with the following timetable:

Timetable	Products falling within heading or subheading Nos 48.01 C II, 48.01 E, 48.07 B, 48.13 or 48.15 B	Other products
	Rates of duty applicable — percentage	Percentage of basic duties applicable
1 April 1973	11·5	95
1 January 1974	11	90
1 January 1975	10·5	85
1 January 1976	10	80
1 July 1977	8	65
1 January 1979	6	50
1 January 1980	6	50
1 January 1981	4	35
1 January 1982	4	35
1 January 1983	2	20

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

1 January 1984	0	0
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2 Customs duties on imports into Ireland of products specified in paragraph 1 shall be progressively abolished in accordance with the following timetable:

Timetable	Percentage of basic duties applicable
1 April 1973	85
1 January 1974	70
1 January 1975	55
1 January 1976	40
1 July 1977	20
1 January 1979	15
1 January 1980	15
1 January 1981	10
1 January 1982	10
1 January 1983	5
1 January 1984	0

3 Notwithstanding Article 3 of the Agreement, Denmark, Norway and the United Kingdom shall apply the following customs duties to imports of products specified in paragraph 1 which originate in Switzerland:

Timetable	Products falling within heading or subheading Nos 48.01 C 11, 48.01 E, 48.07 B, 48.13 or 48.15 B	Other products
	Rates of duty applicable — percentage	Percentage of Common Customs Tariff duty applicable
1 April 1973	0	0
1 January 1974	3	25
1 January 1975	4·5	37·5
1 January 1976	6	50
1 July 1977	8	65
1 January 1979	6	50
1 January 1980	6	50
1 January 1981	4	35
1 January 1982	4	35
1 January 1983	2	20
1 January 1984	0	0

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

4 During the period from 1 January 1974 to 31 December 1983 Denmark, Norway and the United Kingdom shall be entitled to open each year, for imports of products originating in Switzerland, zero-duty tariff quotas the amounts of which, shown in Annex A for 1974, shall be equal to the average amount of imports between 1968 and 1971 raised cumulatively by four increases of 5 %; after 1 January 1975 the amount of these tariff quotas shall be raised annually by 5 %.

5 The expression “the Community as originally constituted” means the Kingdom of Belgium the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg and the Kingdom of the Netherlands.

Article 2

1 Customs duties on imports into the Community as originally constituted and into Ireland of the products specified in paragraph 2 shall be progressively reduced to the following levels in accordance with the following timetable:

Timetable	Percentage of basic duties applicable	
1 April 1973	95	
1 January 1974	90	
1 January 1975	85	
1 January 1976	75	
1 January 1977	60	
1 January 1978	40	with a maximum of 3 % <i>ad valorem</i> (except subheading Nos 78.01 A II and 79.01 A)
1 January 1979	20	
1 January 1980	0	

For tariff subheading Nos 78.01 A II and 79.01 A, listed in the table given in paragraph 2, the tariff reductions shall be made, as regards the Community as originally constituted and notwithstanding Article 5(3) of the Agreement, rounded to the second decimal place.

2 The products referred to in the paragraph above are the following:

Common Customs Tariff heading No	Description
ex 73.02	Ferro-alloys, excluding ferro-nickel and products covered by the ECSC Treaty
76.01	Unwrought aluminium; aluminium waste and scrap: A. Unwrought
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap A. Unwrought II. Other
79.01	Unwrought zinc; zinc waste and scrap: A. Unwrought

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

81.01	Tungsten (Wolfram), unwrought or wrought, and articles thereof
81.02	Molybdenum, unwrought or wrought, and articles thereof
81.03	Tantalum, unwrought or wrought, and articles thereof
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof: B. Cadmium C. Cobalt II. Wrought D. Chromium E. Germanium F. Hafnium (celtium) G. Manganese H. Niobium (columbium) IJ. Antimony K. Titanium L. Vanadium M. Uranium depleted in U 235 O. Zirconium P. Rhenium Q. Gallium; indium; thallium R. Cermets

Article 3

Imports to which the tariff treatment provided for in Articles 1 and 2 applies, except unwrought lead other than bullion lead (falling within subheading No 78.01 A II of the Common Customs Tariff), shall be subjected to annual indicative ceilings above which the customs duties applicable in respect of third countries may be reintroduced in accordance with the following provisions:

- (a) Taking into account the Community's right to suspend application of ceilings for certain products, the ceilings fixed for 1973 are shown in Annex B. These ceilings are calculated on the assumption that the Community as originally constituted and Ireland shall make the first tariff reduction on 1 April 1973. For 1974 the level of the ceilings shall correspond to that applied in 1973 readjusted on an annual basis for the Community and raised by 5 %. From 1 January 1975 the level of the ceilings shall be raised annually by 5 %.

For products covered by this Protocol but not included in Annex B, the Community reserves the right to introduce ceilings of which the level will be equal to the average amount of imports into the Community over the last four years for which statistics are available, increased by 5 %; for the following years, the levels of these ceilings shall be raised annually by 5 %.

- (b) Should, for two successive years, imports of a product subject to a ceiling be less than 90 % of the level fixed, the Community shall suspend the application of this ceiling.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

- (c) In the event of short-term economic difficulties, the Community reserves the right, after consultation within the Joint Committee, to maintain for a year the level fixed for the preceding year.
- (d) On 1 December each year the Community shall notify the Joint Committee of the list of products subject to ceilings in the following year and of the levels of the ceilings.
- (e) Imports under the tariff quotas opened in accordance with Article 1 (4) shall also be set off against the ceiling levels fixed for the same products.
- (f) Notwithstanding Article 3 of the Agreement and Articles 1 and 2 of this Protocol, when a ceiling fixed for imports of a product covered by this Protocol is reached, Common Customs Tariff duties on imports of the product in question may be reimposed until the end of the calendar year.

In this event, prior to 1 July 1977:

- (i) Denmark, Norway and the United Kingdom shall reimpose customs duties as follows:

Years	Percentage of Common Customs Tariff duties applicable
1973	0
1974	40
1975	60
1976	80

- (ii) Ireland shall reimpose customs duties applicable to third countries.

The customs duties specified in Articles 1 and 2 of this Protocol shall be reintroduced on 1 January of the following year.

- (g) After 1 July 1977 the Contracting Parties shall examine within the Joint Committee the possibility of revising the percentage by which the levels of ceilings are raised, having regard to the trend of consumption and imports in the Community and to experience gained in applying this Article.
- (h) The ceilings shall be abolished at the end of the tariff dismantling periods provided for in Articles 1 and 2 of this Protocol.

Article 4

1 The community as originally constituted shall retain until 31 December 1975 a minimum rate of customs duties on imports of the following products:

Common Customs Tariff heading No	Description	Minimum rate retained
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches	0.35 UA per article
91.07	Watch movements (including stop-watch movements), assembled:	0.28 UA per article

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	A. With balance-wheel and hairspring	
91.11	Other clock and watch parts: C. Watch movements, unassembled: I. With balance-wheel and hairspring	0·28 UA per article

2 The customs duties referred to in paragraph 1 shall be abolished in two equal stages on 1 January 1976 and 1 July 1977. Notwithstanding Article 5(3) of the Agreement, duties reduced in this way shall be applied, rounded to the second decimal place.

3 The provisions of the Agreement shall apply to products falling within Chapter 91 of the Brussels Nomenclature provided that Switzerland applies the provisions of the Additional Agreement to the 1967 Agreement concerning products of the clock and watch industry between the Swiss Confederation and the European Economic Community and its Member States, signed in Brussels on 20 July 1972.

Any obligations laid down in the supplementary Agreement shall be considered obligations within the meaning of Article 22 of this Agreement.

SECTION B

TREATMENT APPLICABLE TO IMPORTS INTO SWITZERLAND OF CERTAIN PRODUCTS ORIGINATING IN THE COMMUNITY

Article 5

1 Customs duties on imports into Switzerland of products originating in the Community as originally constituted and in Ireland and listed in Annex C to this Protocol shall be progressively abolished in accordance with the following timetable:

Timetable	Percentage of basic duties applicable
1 April 1973	95
1 January 1974	90
1 January 1975	85
1 January 1976	80
1 July 1977	65
1 January 1979	50
1 January 1980	50
1 January 1981	35
1 January 1982	35
1 January 1983	20
1 January 1984	0

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

2 Customs duties on imports into Switzerland of products of Brussels Nomenclature heading No 44.18 originating in the Community as originally constituted and in Ireland shall be progressively abolished in accordance with the following timetable:

Timetable	Percentage of basic duties applicable
1 April 1973	95
1 January 1974	90
1 January 1975	85
1 January 1976	80
1 July 1977	65
1 January 1979	50
1 January 1980	40
1 January 1981	20
1 January 1982	0

3 Notwithstanding Article 3 of the Agreement, Switzerland reserves the right, in the light of its economic needs and administrative considerations, to apply the following customs duties to imports of products mentioned in Annex C and originating in Denmark, Norway and the United Kingdom:

Timetable	Percentage of basic duties applicable
1 April 1973	0
1 January 1974	25
1 January 1975	37.5
1 January 1976	50
1 July 1977	65
1 January 1979	50
1 January 1980	50
1 January 1981	35
1 January 1982	35
1 January 1983	20
1 January 1984	0

Article 6

For products of Brussels Nomenclature heading Nos 44.18, 48.01 and 48.07, Switzerland reserves the right to introduce, in the case of serious difficulties, indicative ceilings in accordance with the procedures defined in Article 3 of this Protocol. For imports exceeding the ceilings, customs duties not exceeding those applicable in respect of third countries may be reintroduced.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

ANNEX A

List of tariff quotas for 1974

DENMARK, NORWAY, UNITED KINGDOM

Common Customs Tariff heading No	Description	Level (in metric tons)		
		Denmark	Norway	United Kingdom
Chapter 48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD			
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:			
	C. Kraft paper and kraft board:			
	ex II. other, excluding kraft liner and sack paper	—	—	145
	ex E. other:			
	— Bible paper (India paper), copying tissue; other printing paper	—	—	202

a In sterling.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	and other writing paper, not containing mechanical wood pulp or in which mechanical wood pulp does not represent more than 5 %			
	— wallpaper	—	—	244
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls and sheets	—	—	126
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:			
	B. other:			

a In sterling.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	— coated printing or writing paper	—	—	152
	— other	—	—	586
48.16	Boxes, bags and other packing containers, of paper or paper-board	—	—	207
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:			
	B. other	—	—	147
ex Chapter 48	Other products of Chapter 48, excluding products of subheading No 48.01 A and heading 48.09	1261	309	522
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans — subject to customs duties in the Common Customs Tariff (heading Nos 49.03, 49.05 A, 49.07 A, 49.07 O II, 49.08, 49.09, 49.10, 49.11 B)	190	96	756918·00 ^a

^a In sterling.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

ANNEX B

List of ceilings for 1973

Common Customs Tariff heading No	Description	Level (in metric tons)
73.02	Ferro-alloys:	
	C. Ferro-silicon	6 617
76.01	Unwrought aluminium; aluminium waste and scrap:	
	A. Unwrought	9 824

ANNEX C

List of products for which Switzerland will reduce its duties in regard to the Community during an extended transitional period

Swiss Customs Tariff heading No	Description
4801.	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets
4803.	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets:
20	— other
4807.	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets
4815.	Other paper and paperboard, cut to size or shape:
22	— other
4821.	Other articles of paper pulp, paper, paperboard or cellulose wadding:
20	— Tablecloths, serviettes and handkerchiefs

PROTOCOL No 2

concerning products subject to special arrangements to take account of differences in the cost of agricultural products incorporated therein

Article 1

In order to take account of differences in the cost of the agricultural products incorporated in the goods specified in the tables annexed to this Protocol, the Agreement does not preclude:

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

Article 2

1 For the products specified in the tables annexed to this Protocol, the basic duties shall be:

- a for the Community as originally constituted: the duties actually applied on 1 January 1972;
- b for Denmark, Ireland, Norway and the United Kingdom:
 - (i) in respect of products covered by Regulation (EEC) No 1059/69:
 - for Ireland, on the one hand,
 - For Denmark, Norway and the United Kingdom on the other hand, in respect of products not covered by the Convention establishing the European Free Trade Association:

the customs duties resulting from Article 47 of the “Act concerning the Conditions of Accession and the Adjustments to the Treaties” drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland; the Joint Committee shall be informed of these basic duties in good time and in any case before the first reduction provided for in paragraph 2;

- (ii) in respect of the other products: the duties actually applied on 1 January 1972;
- c for Switzerland: the duties shown in Table II annexed to this Protocol.

2 The difference between the basic duties so defined and the duties applicable on 1 July 1977, which are shown in the tables annexed to this Protocol, shall be progressively abolished by five reductions of 20 % each to be made on the following dates:

- 1 April 1973,
- 1 January 1974,
- 1 January 1975,
- 1 January 1976,
- 1 July 1977.

However, if the duty applicable on 1 July 1977 is greater than the basic duty, the difference between these duties shall be reduced by 40 % on 1 January 1974 and again reduced by 20 % on each of the following dates:

- 1 January 1975,
- 1 January 1976,
- 1 July 1977.

3 Notwithstanding Article 5(3) of the Agreement and subject to the application by the Community of Article 39(5) of the “Act concerning the Conditions of Accession and the Adjustments to the Treaties” drawn up and adopted within the Conference between the European

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland, as regards the specific duties or the specific part of the mixed duties of the customs tariff of the United Kingdom, paragraphs 1 and 2 shall be applied with rounding to the fourth decimal place for the products listed below:

United Kingdom Customs Tariff heading No	Description
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts
ex 22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages: — Spirits other than rum, arrack, tafia, gin, whisky, vodka with an ethyl alcohol content of 45·2° or less, and plum, pear or cherry brandy, containing eggs or egg yolk and/or sugar (sucrose or invert sugar)

4 For products falling within heading Nos 19.03, 22.06 and 35.01 B of the United Kingdom Customs Tariff and listed in Table I annexed to this Protocol, the United Kingdom may defer the first of the tariff reductions referred to in paragraph 2 until 1 July 1973.

Article 3

1 This Protocol shall also apply to the alcoholic beverages of subheading No 22.09 C of the Common Customs Tariff not specified in Tables I and II annexed to this Protocol. The rules governing tariff reductions applicable to these products shall be decided by the Joint Committee.

When defining these rules or at a later date, the Joint Committee shall decide whether to include in this Protocol other products of Chapters 1 to 24 of the Brussels Nomenclature which are not subject to agricultural regulations in the territories of the Contracting Parties.

2 On this occasion the Joint Committee shall supplement, if necessary, Annexes II and III to Protocol No 3.

TABLE I
EUROPEAN ECONOMIC COMMUNITY

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
15.10	Fatty acids; acid oils from refining; fatty alcohols:		

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean "variable component", "additional duty on sugar", "additional duty on flour".

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	ex C. other fatty acids; acid oils from refining:		
	— Products obtained from pinewood, with a fatty acid content of 90 % or more by weight	4·5 %	0
17.04	Sugar confectionery, not containing cocoa:		
	A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	21 %	12 %
	B. Chewing gum	8 % + vc with max. of 23 %	vc
	C. White chocolate	13 % + vc with max. of 27 % + ads	vc
	D. Other	13 % + vc with max. of 27 % + ads	vc
18.06	Chocolate and other food preparations containing cocoa:		
	A. Cocoa powder, not otherwise sweetened than by the	10 % + vc	vc

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	addition of sucrose		
B.	Ice-cream (not including ice-cream powder) and other ices	12 % + vc with max. of 27 % + ads	vc
C.	Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	12 % + vc with max. of 27 % + ads	vc
D.	Other:		
I.	Containing no milkfats or containing less than 1·5 % by weight of such fats:		
(a)	in immediate packings of a net capacity of 500 g or less	12 % + vc with max. of 27 % + ads	vc
(b)	other:		

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

—	in immediate packings of a net capacity of more than 500 g but of not more than 1 kg	19 % + vc	vc
—	other	19 % + vc	6 % + vc
II.	Containing by weight of milkfats:		
(a)	1·5 % or more but not more than 6·5 %:		
1.	in immediate packings of a net capacity of 500 g or less	12 % + vc with max. of 27 % + ads	vc
2.	other:		
—	in immediate packings of a net capacity of more than 500 g but of not more than 1 kg	19 % + vc	vc
—	other	19 % + vc	6 % + vc
(b)	more than 6·5 % but less than 26 %:		

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

1.	in immediate packings of a net capacity of 500 g or less	12 % + vc	vc
2.	other:		
—	in immediate packings of a net capacity of more than 500 g but of not more than 1 kg	19 % + vc	vc
—	other	19 % + vc	6 % + vc
(c)	26 % or more:		
1.	in immediate packings of a net capacity of 500 g or less	12 % + vc	vc
2.	other:		
—	in immediate packings of a net capacity of more than 500 g but of not more than 1 kg	19 % + vc	vc
—	other	19 % + vc	6 % + vc

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

19.01	Malt extract	8 % + vc	vc
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa	11 % + vc	vc
19.03	Macaroni, spaghetti and similar products	12 % + vc	vc
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	10 % + vc	vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	8 % + vc	vc
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	7 % + vc	vc
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit:		
	A. Crispbread	9 % + vc with max. of 24 % + adf	vc
	B. Matzos	6 % + vc with max. of 20 % + adf	vc

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	C.	Gluten bread for diabetics	14 % + vc	vc
	D.	other	14 % + vc	vc
19.08		Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:		
	A.	Gingerbread and the like	13 % + vc	vc
	B.	other	13 % + vc with max. of 30 % + adf or 35 % + ads	vc
21.01		Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:		
	A.	Roasted chicory and other roasted coffee substitutes:		
	II.	other	8 % + vc	vc
	B.	Extracts, essences and concentrates of the products described under subheading A:		
	II.	other	14 % + vc	vc

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

21.04	Sauces; mixed condiments and mixed seasonings:		
	B. other:		
	— containing tomato	18 %	10 %
	— not specified	18 %	6 %
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations:		
	A. Soups and broths, in liquid, solid or powder form:		
	— containing tomato	18 %	10 %
	— not specified	18 %	6 %
21.06	Natural yeasts (active or inactive); prepared baking powders:		
	A. Active natural yeasts:		
	II. Bakers' yeasts	15 % + vc	vc
	B. Inactive natural yeasts:		
	I. in tablet, cube or	13 %	4 %

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	similar form, or in immediate packings of a net capacity of 1 kg or less		
	II. other	8 %	4 %
21.07	Food preparations not elsewhere specified or included:		
	A. Cereals in grain or ear form, pre-cooked or otherwise prepared	13 % + vc	vc
	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed	13 % + vc	vc
	C. Ice-cream (not including ice-cream powder) and other ices	13 % + vc	vc
	D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or	13 % + vc	vc

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean "variable component", "additional duty on sugar", "additional duty on flour".

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	culinary purposes		
E.	Cheese fondues	13 % + vc with max. of 35 UA per 100 kg net weight	vc with max. of 25 UA per 100 kg net weight
F.	other:		
I.	containing no milkfats or containing less than 1.5 % by weight of such fats:		
(a)	containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):		
ex 1.	containing no starch or less than 5 % by weight of starch:		
—	hydrolysates of proteins; autolysates of yeast	20 %	6 %
2.	containing by weight of starch 5 % or more	13 % + vc	vc

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

(b)	containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose)	13 % + vc	vc
(c)	containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose)	13 % + vc	vc
(d)	containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose)	13 % + vc	vc
(e)	containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose)	13 % + vc	vc

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

(f)	containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose)	13 % + vc	vc
II.	containing 1.5 % or more but less than 6 % by weight of milkfats	13 % + vc	vc
III.	containing 6 % or more but less than 12 % by weight of milkfats	13 % + vc	vc
IV.	containing 12 % or more but less than 18 % by weight of milkfats	13 % + vc	vc
V.	containing 18 % or more but less than 26 % by weight of milkfats	13 % + vc	vc
VI.	containing 26 % or more but less than 45 % by		

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	weight of milkfats:		
—	in immediate packings of a net capacity of 1 kg or less	13 % + vc	vc
—	other	13 % + vc	6 % + vc
VII.	containing 45 % or more but less than 65 % by weight of milkfats:		
—	in immediate packings of a net capacity of 1 kg or less	13 % + vc	vc
—	other	13 % + vc	6 % + vc
VIII.	containing 65 % or more but less than 85 % by weight of milkfats:		
—	in immediate packings of a net capacity of 1 kg or less	13 % + vc	vc
—	other	13 % + vc	6 % + vc
F. IX.	containing 85 % or		

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	more by weight of milkfats:		
	— in immediate packings of a net capacity of 1 kg or less	13 % + vc	vc
	— other	13 % + vc	6 % + vc
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:		
	ex A. not containing milk or milkfats:		
	— containing sugar (sucrose or invert sugar)	15 %	0
	B. other	8 % + vc	vc
22.03	Beer made from malt	24 %	10 %
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:		
	A. of an actual alcoholic strength of 18° or less, in		

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	containers containing:		
I.	2 litres or less	17 UA/hl	0
II.	more than 2 litres	14 UA/hl	0
B.	of an actual alcoholic strength exceeding 18° but not exceeding 22°, in containers containing:		
I.	2 litres or less	19 UA/hl	0
II.	more than 2 litres	16 UA/hl	0
C.	of an actual alcoholic strength exceeding 22°, in containers containing:		
I.	2 litres or less	1·60 UA/hl per degree of alcohol + 10 UA/hl	0
II.	more than 2 litres	1·60 UA/hl per degree of alcohol	0
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as “concentrated		

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	extracts”) for the manufacture of beverages:		
	C. Spirituous beverages:		
	ex V. other:		
	— containing eggs or egg yolks and/or sugar (sucrose or invert sugar), in containers containing:		
	(a) 2 litres or less	1·60 UA/hl per degree of alcohol + 10 UA/hl	1 UA/hl per degree of alcohol + 6 UA/hl
	(b) more than 2 litres	1·60 UA/hl per degree of alcohol	1 UA/hl per degree of alcohol
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	C. Polyhydric alcohols:		
	II. Mannitol	12 % + vc	8 % + vc
	C. III. Sorbitol		
	(a) in aqueous solutions:		
	1. containing 2 % or less by weight of mannitol, calculated on the	12 % + vc	6 % + vc

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	sorbitol content		
	2. other	9 % + vc	6 % + vc
	(b) other:		
	1. containing 2 % or less by weight of mannitol, calculated on the sorbitol content	12 % + vc	6 % + vc
	2. other	9 % + vc	6 % + vc
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	ex B. other:		
	— Methyl glucosides	14.4 %	8 %
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	ex A. Saturated acyclic monocarboxylic acids:		

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	—	Esters of mannitol and esters of sorbitol	from 8·8 % to 18·4 %	8 %
	ex B.	Unsaturated acyclic monocarboxylic acids:		
	—	Esters of mannitol and esters of sorbitol	from 12 % to 13·6 %	8 %
29.15		Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	A.	Acyclic polycarboxylic acids:		
	ex V.	other:		
	—	Itaconic acid and its salts and esters	10·4 %	0
29.16		Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated,		

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Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	nitrated or nitrosated derivatives:		
	A. Carboxylic acids with alcohol function:		
	I. Lactic acid and its salts and esters	13·6 %	0
	IV. Citric acid and its salts and esters:		
	(a) Citric acid	15·2 %	0
	(b) crude calcium citrate	5·6 %	0
	(c) other	16 %	0
	ex VIII. other:		
	— glyceric, glycollic, saccharonic, isosaccharonic and heptasaccharic acids and their salts and esters	12 %	8 %
29.35	Heterocyclic compounds; nucleic acids:		
	ex Q. other:		
	— anhydrous mannitol and sorbitol compounds, excluding	10·4 %	8 %

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	maltol and isomaltol		
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 29.39, 29.41 and 29.42:		
	B. Other	20 %	8 %
29.44	Antibiotics:		
	A. Penicillins	16·8 %	0
35.01	Casein, caseinates and other casein derivatives; casein glues:		
	A. Casein:		
	I. for the manufacture of regenerated textile fibres ^a	2 %	0
	II. for industrial uses other than the manufacture of foodstuffs or fodder ^a :		
	— with a water content of 50 % or more by weight	5 %	0
	— other	5 %	3 %

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	III. other	14 %	12 %
	B. Casein glues	13 %	11 %
	C. Other	10 %	8 %
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues:		
	A. Dextrins; soluble or roasted starches	14 % + vc	vc
	B. Glues made from dextrin or from starch	13 % + vc with max. of 18 %	vc
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:		
	A. Prepared glues not elsewhere specified or included:		
	ex II. other glues;		
	— with a basis of sodium silicate emulsion	12·8 %	0
	ex B. Products suitable for use as		

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:		
	— with a basis of sodium silicate emulsion	15·2 %	0
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:		
	A. Prepared glazings and prepared dressings:		
	I. with a basis of amylaceous substances	13 % + vc with max. of 20 %	vc
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	Q. Foundry core binders	12·8 %	8 %

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	based on synthetic resins		
	ex T. other:		
	— products of sorbitol cracking	14·4 %	8 %
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):		
	ex C. other:		
	— adhesives with a basis of resin emulsions	from 12 % to 18·4 %	0
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:		
	ex B. other:		
	— Dextran	16 %	6 %

a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	— not specified, excluding linoxyn	16 %	8 %
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a Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean “variable component”, “additional duty on sugar”, “additional duty on flour”.

TABLE II
 SWITZERLAND

Swiss Customs Tariff heading No	Description	Basic duties ^a	Duty applicable on 1 July 1977 ^a
		S.Frs. per 100 kg gross	S.Frs. per 100 kg gross
1510.	Fatty acids; acid oils from refining; fatty alcohols:		
ex 20	— fatty acids from tall oil	1·0	0
1704.	Sugar confectionery, not containing cocoa:		
20	— chewing gum	41·0 + vc with max. of 70·0	vc
30	— other	53·0 + vc with max. of 90·0	vc
1806.01	Chocolate and other food preparations containing cocoa:		
ex	— ice-cream	50·0	47·50
ex	— other, excluding mixtures containing by weight	50·0	40·0

a On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.

b This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	more than 12 % of butter, fats or a total of more than 20 % of milk constituents, in packages exceeding a net weight of 1 kg		
1901.01	Malt extract	20·0 + vc	vc
1902.	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:		
ex 10	— preparations in which potato flour predominates whether or not in the form of semolina, flakes, etc. and preparations containing by weight more than 12 % of milk fats, in packages exceeding a net weight of 2 kg	10·0 + vc	vc
ex 20	— other, excluding preparations	20·0 + vc with max. of 40·0	vc

a On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.

b This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	containing by weight more than 12 % of milk fats, in packages exceeding a net weight of 2 kg		
1903.01	Macaroni, spaghetti and similar products	3·0 + vc with max. of 25·0	vc
1904.	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches:		
10	— tapioca obtained from potato starch	5·0	4·0
20	— other	2·50	2·0
1905.01	Prepared foods obtained by swelling or roasting of cereals or cereal products: puffed rice, cornflakes and similar products	25·0	20·0
1906.01	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	40·0	32·0
1907.	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit:		

a On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.

b This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

10	— not put up in packagings for sale	5·0	4·0
20	— put up in any kind of packagings for sale	15·0 + vc with max. of 35·0	vc
1908.	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:		
10	— unsweetened without cocoa or chocolate	27·0 + vc with max. of 55·0	vc
20	— other	600 + vc with max. of 100·0	vc
2101.	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:		
ex 10	— roasted coffee substitutes, whole or in pieces, excluding roasted chicory	2·0	1·60
ex 12	— other, excluding roasted chicory products	21·0 + vc with max. of 50·0	vc
2104.	Sauces, mixed condiments and mixed seasonings:		

a On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.

b This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

10	— intended for industrial manufactures	10·0	0
20	— other:		
	— products containing tomato	50·0	27·50
	— other	50·0	0
2105.	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations:		
10	— soups and broths, in liquid, solid or powder form		
	— products containing tomato	50·0	27·50
	— other	50·0	0
2106.	Natural yeasts (active or inactive); prepared baking powders:		
ex 20	— other natural yeasts	100	4·0
2107.	Food preparations not elsewhere specified or included:		
ex 10	— non-alcoholic mixtures of extracts	120 + vc	vc

a On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.

b This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

		and of concentrates of vegetable substances, sweetened or not		
16	—	cereal grains, kibbled and prepared for the manufacture of cornflakes and like products	6·0	4·80
20	—	preserved maize	13 + vc with max. of 25	vc
22	—	“minute” rice	30·0	24·0
26	—	infants' food	50·0	40·0
ex 40	—	ice-cream	110·0	100·0 ^b
ex 40	—	hydrolysates of proteins; autolysates of yeast	110·0	30·0
ex 40	—	prepared yoghourts	110·0	100·0
ex 40	—	other, excluding preparations containing by weight more than 12 % of butter fats or a total of more than 20	44 + vc	vc

a On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.

b This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	% of milk constituents, in packages exceeding a net weight of 1 kg		
2202.	Lemonade, flavoured spa water and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:		
40	— other	8·0	6·40
2203.	Beer made from malt:		
08	— in tank wagons or in casks of a capacity of more than 2 hectolitres	15·0 ^c	6·0 ^c
10	— in casks of a capacity of 2 hectolitres or less	9·0 ^c	3·50 ^c
	— in bottles, cans and similar containers:		
12	— in glass bottles	16·0 ^c	6·0 ^c
14	— other	20·0 ^c	8·0 ^c
2206.	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:		

a On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.

b This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

10	— of a strength of up to 18° of alcohol	30·0	0
20	— of a strength of more than 18° of alcohol	50·0	0
2209.	Spirits (other than those of heading No 2208); liqueurs and other spirituous beverages; compound alcoholic preparations (known as “concentrated extracts”) for the manufacture of beverages:		
ex 40	— liqueurs and other sweetened spirituous beverages, whether or not flavoured; sweetened or containing eggs	75·0	45·0
2904.	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
50	— sorbitol	2·20	0
ex 60	— mannitol	1·50	0
ex 2910.01	— methyl glucocides	2·0	0

a On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.

b This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

ex 2914.44	— esters of mannitol and esters of sorbitol	1·50	0
ex 2915.30	— itaconic acid, its salts and esters	1·50	0
2916.	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
10	— lactic acid	0·75	0
12	— salts of lactic acid (lactates)	5·0	0
30	— citric acid	2·0	0
32	— salts of citric acid (citrates)	2·0	0
ex 60	— esters of lactic acid and esters of citric acid; gluconic acid, its salts and esters;	2·50	0

a On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.

b This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	glyceric, glycollic, saccharic, isosaccharic and heptasaccharic acids and their salts and esters		
2935.	Heterocyclic compounds; nucleic acids:		
ex 30	— anhydrous ammitol and sorbitol compounds (for example, sorbitan) excluding maltol and isomaltol	1·50	0
2943.	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar esters and sugar esters and their salts, other than products of heading Nos 2939, 2941 and 2942:		
ex 10	— sorbose	8·50	0
ex 20	— salts and esters of sorbose	1·50	0
ex 2944.01	Penicillins	50·0	0
3501.	Casein, casemates and other casein derivatives; casein glues:		
20	— casein glues	22·0	15·0

a On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.

b This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

3505.01	Dextrins and dextrin glues; soluble or roasted starches; starch glues	6·0	4·80
3506.	Prepared glues not elsewhere specified or included; products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:		
ex 12	— with a basis of sodium silicate emulsion	7·0	0
ex 20	— with a basis of sodium silicate emulsion	20·0	0
ex 3812.01	Prepared glazings and prepared dressings with a starch basis	5·0	0
3819.	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
ex 50	— products of sorbitol cracking; foundry core binders	1·50	0

a On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.

b This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	based on synthetic resins		
3902.	Polymerisation and copolymerisation products:		
ex 20	— adhesives with a basis of resin emulsions	6·50	0
ex 22	— adhesives with a basis of resin emulsions	6·50	0
3906.	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:		
ex 10	— other than alginic acid, its salts and esters and excluding linoxyn	2·50	0
ex 20	— other than alginic acid, its salts and esters and excluding linoxyn	2·50	0
ex 30	— other than alginic acid, its salts and esters and excluding linoxyn	15·0	0
ex 32	— other than alginic acid,	30·0	0

a On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.

b This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	its salts and esters and excluding linoxyn		
ex 40	— other than alginic acid, its salts and esters and excluding linoxyn	40·0	0
ex 42	— other than alginic acid, its salts and esters and excluding linoxyn	55·0	0
a	On products containing alcohol the charges are those imposed by Swiss customs legislation on alcohol.		
b	This rate will be reduced to S.Frs. 90 when the sale of ice-cream incorporating vegetable fats is authorized throughout the Community.		
c	Plus additional duty (barley and other basic products used in manufacturing beer).		

PROTOCOL No 3

concerning the definition of the concept of “originating” products and methods of administrative cooperation

TITLE I

Definition of the concept of “originating products”

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. products originating in the Community:
 - (a) products wholly obtained in the Community,
 - (b) products obtained in the Community in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Switzerland;
2. products originating in Switzerland:
 - (a) products wholly obtained in Switzerland,
 - (b) products obtained in Switzerland in the manufacture of which products other than those referred to in (a) are used, provided that the said products have

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

The products in List C shall be temporarily excluded from the scope of this Protocol.

Article 2

1 Inasmuch as trade between the Community and Austria, Finland, Iceland, Portugal and Sweden and between Switzerland and the latter five countries and also between each of those five countries themselves is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

- A. products originating in the Community: those products referred to in Article 1(1) which, after being exported from the Community, have undergone no working or processing in any of those five countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1(1)(b) or (2)(b) of this Protocol contained in the agreements referred to above, provided that:
- (a) only products originating in any of those five countries or in the Community or in Switzerland have been used in the course of the working or processing,
 - (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;
- B. products originating in Switzerland: those products referred to in Article 1(2) which, after being exported from Switzerland, have undergone no working or processing in any one of these five countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1(1)(b) or (2)(b) of this Protocol contained in the agreements referred to above, provided that:
- (a) only products originating in any one of those five countries or in the Community or in Switzerland have been used in the course of the working or processing,
 - (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2 For the purpose of implementing paragraph 1(A)(a) and (B)(a), the fact that products other than those referred to in that paragraph are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Switzerland or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Switzerland in the first place to lose their status of products originating in the Community or in Switzerland had they been incorporated there.

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

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Switzerland respectively unless the value of the products worked or processed originating in the Community or in Switzerland represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Switzerland within the meaning of Article 1(1)(a) and (2)(a):

- (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 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;
- (i) Waste and scrap resulting from manufacturing operations conducted there;
- (j) Goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1 For the purpose of implementing Article 1(1)(b) and (2)(b) the following shall be considered as sufficient working or processing:

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

“Sections”, “Chapters” and “tariff headings” shall mean the Sections, Chapters and tariff headings in the Brussels Nomenclature for the Classification of Goods in Customs Tariffs.

2 When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may

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not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3 For the purpose of implementing Article 1(1)(b) and (2)(b), the following shall still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of tariff heading:

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

Article 6

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

- on the one hand,
 - as regards products whose importation can be proved: their customs value at the time of importation;
 - as regards products of undetermined origin: the earliest ascertainable price paid for such products in the territory of the Contracting Party where manufacture takes place;
- and on the other hand,
 - the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

This Article also applies for the implementation of Articles 2 and 3.

2 Where Articles 2 and 3 apply, “added value acquired” shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

Goods originating in Switzerland or in the Community and constituting one single shipment which is not split up may be transported through territory other than that of the Community, Switzerland, Austria, Finland, Iceland, Portugal or Sweden, with should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the

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latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the Customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries nor been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

TITLE II

Arrangements for administrative cooperation

Article 8

1 Originating products within the meaning of Article 1 of this Protocol shall, on import into the Community or into Switzerland, benefit from the provisions of the Agreement upon submission of an A.CH.1 movement certificate, a specimen of which is given in Annex V to this Protocol, issued by the Customs authorities of Switzerland or of the Member States of the Community.

2 Where Article 2 and, where appropriate, Article 3 are applied A.W.1 movement certificates, a specimen of which is given in Annex VI to this Protocol, shall be used. They shall be issued by the Customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2, upon presentation of the movement certificates issued previously.

3 In order that the Customs authorities may satisfy themselves as to the conditions in which the goods have been kept in the territory of each of the countries concerned in cases where they have not been placed in a bonded warehouse and are to be re-exported in the same state, the movement certificates issued earlier and presented on importation of the goods shall, at the request of the holder of the goods, be duly endorsed at the time of importation and thereafter every six months by the said authorities.

4 The Customs authorities of Switzerland and of the Member States of the Community shall be authorized to issue the movement certificates specified in the agreements referred to in Article 2 under the conditions laid down in those agreements provided that the goods covered by the certificates are in the territory of Switzerland or of the Community. A specimen of the certificate to be used is given in Annex VI to this Protocol.

5 Where the term “movement certificate” or “movement certificates” is used in this Protocol and it is not specified whether the certificate or certificates concerned are of the type described in paragraph 1 or of the type described in paragraph 2, the relevant provisions shall apply equally to both types of certificate.

Article 9

A movement certificate shall be issued only on application having been made in writing by the exporter, on the form prescribed for this purpose.

Article 10

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

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In exceptional circumstances a movement certificate may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. In this case, the certificate shall bear a special reference to the conditions in which it was issued.

A movement certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

2 A movement certificate issued under the conditions laid down in Article 8(2) or (4) must bear references to the movement certificate or certificates issued earlier upon presentation of which it is issued.

3 Applications for movement certificates and for certificates referred to in paragraph 2, upon presentation of which new certificates are issued, must be preserved for at least two years by the Customs authorities of the exporting country.

Article 11

1 A movement certificate must be submitted, within four months of the date of issue by the Customs authorities of the exporting State, to the Customs authorities of the importing State where the goods are entered.

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

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

3 Movement certificates, whether or not endorsed in the conditions laid down in Article 8(3), shall be preserved by the Customs authorities of the importing State in accordance with the rules in force in that State.

Article 12

Movement certificates shall be made out on the appropriate form, specimens of which are given in Annexes V and VI to this Protocol, 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 State. If they are handwritten, they shall be completed in ink in printscript.

Each certificate shall measure 210 × 297 mm. The paper used must be white-sized writing paper not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

The Member States of the Community and Switzerland may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number by which it can be identified.

Article 13

Movement certificates shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down by that State. The said authorities may require a

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

Article 14

1 The Community and Switzerland shall admit goods sent as small packages to private persons or forming part of travellers' personal luggage, as originating products benefiting from the Agreement without requiring the production of a movement certificate provided that such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

2 Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore, the total value of these goods must not exceed 60 units of account in the case of small packages or 200 units of account in the case of the contents of travellers' personal luggage.

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

Article 15

1 Goods sent from the Community or from Switzerland for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation into Switzerland or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Switzerland and provided that it is shown to the satisfaction of the Customs authorities that:

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

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

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

Article 16

In order to ensure the proper application of the provisions of this Title, the Member States of the Community and Switzerland shall assist each other, through their respective customs

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administrations, in checking the authenticity and accuracy of movement certificates, including those issued under Article 8(4).

The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Switzerland.

Article 17

Penalties shall be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate enabling goods to be accepted as eligible for preferential treatment.

TITLE III

Final provisions

Article 18

The Community and Switzerland shall take any measures necessary to enable movement certificates to be submitted, in accordance with Article 13 of this Protocol, as from 1 April 1973.

Article 19

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

Article 20

The explanatory notes, Lists A, B and C, and the specimens of movement certificates shall form an integral part of this Protocol.

Article 21

Goods which conform to the provisions of Title I and which, on 1 April 1973, are either being transported or being held in the Community or in Switzerland in temporary storage, in bonded warehouses or in free zones, may be allowed to benefit from the provisions of the Agreement, subject to the submission — within four months of that date — to the Customs authorities of the importing State of a movement certificate, drawn up retroactively by the competent authorities of the exporting State, and of any documents that provide supporting evidence of the conditions of transport.

Article 22

The Contracting Parties undertake to introduce any measures necessary to ensure that the movement certificates which the Customs authorities of the Member States of the Community and of Switzerland are authorized to issue in pursuance of the agreements referred to in Article 2 are issued under the conditions laid down by those agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the agreements referred to in Article 2 and the places in which they have been held.

Article 23

1 Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in the Community or in Switzerland in respect of products used in manufacture which do not originate in the Community, Switzerland or the countries specified in Article 2 of this Protocol, as from the date on which the duty applicable

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to originating products of the same kind has been reduced in the Community and in Switzerland to 40 % of the basic duty.

2 Without prejudice to the provisions of Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Denmark, Norway or the United Kingdom in respect of products imported and used in the manufacture of goods for which a movement certificate is issued by the Customs authorities of any of these three countries for the purpose of benefiting in Switzerland from the tariff provisions in force in Switzerland and covered by Article 3(1) of the Agreement. This rule does not, however, apply where the products used are those referred to in Article 25(1) of this Protocol.

3 Without prejudice to the provisions of Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Switzerland in respect of imported products used in the manufacture of goods for which a movement certificate is issued by the Customs authorities of Switzerland for the purpose of benefiting in Denmark, Norway or the United Kingdom from the tariff provisions in force in these three countries and covered by Article 3(1) of the Agreement. This rule does not, however, apply where the products used are those referred to in Article 25(1) of this Protocol.

4 In this and the following articles, the term “customs duties” also means charges having an effect equivalent to customs duties.

Article 24

1 Movement certificates may, where appropriate, be required to indicate that the products to which they relate have acquired the status of originating products and have undergone any additional processing solely in Switzerland or in Denmark, Norway, the United Kingdom or the other five countries specified in Article 2 of this Protocol until the date from which the customs duties applicable to the said products are abolished between the Community as originally constituted and Ireland on the one hand, and Switzerland on the other hand.

2 In other cases, they may, where appropriate, be required to indicate the added value acquired in each of the following territories:

- (i) the Community as originally constituted,
- (ii) Ireland,
- (iii) Denmark, Norway, the United Kingdom,
- (iv) Switzerland,
- (v) each of the five countries specified in Article 2 of this Protocol.

Article 25

1 On importation into Switzerland or into Denmark, Norway or the United Kingdom, the tariff provisions in force in Switzerland or in those three countries and covered by Article 3(1) of the Agreement may benefit only those products for which a movement certificate has been issued indicating that they have acquired the status of originating products and undergone any additional processing solely in Switzerland or in the three countries referred to above or in the other five countries specified in Article 2 of this Protocol.

2 In any cases other than those referred to in paragraph 1, Switzerland or the Community may adopt transitional provisions for the purpose of not levying the duties provided for in Article 3(2) of the Agreement on the value corresponding to the value of the products originating in Switzerland or in the Community which have been worked or processed to obtain other products

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fulfilling the conditions laid down in this Protocol and which are subsequently imported into Switzerland or into the Community.

Article 26

The Contracting Parties shall take measures necessary for the conclusion of arrangements with Austria, Finland, Iceland, Portugal and Sweden enabling this Protocol to be applied.

Article 27

1 For the purpose of implementing Article 2(1)(A) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Switzerland applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Switzerland and the five countries referred to in the aforementioned Article 2.

2 For the purpose of implementing Article 2(1)(B) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

Article 28

The Joint Committee may decide to amend the provisions of Title I, Article 5(3), of Title II, of Title III, Articles 23, 24 and 25 and of Annexes I, II, III, V and VI to this Protocol. It shall, in particular, be authorized to take any measures necessary to adapt them to the particular requirements of specific goods or certain forms of transport.

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1

The terms “the Community” or “Switzerland” shall also cover the territorial waters of the Member States of the Community or of Switzerland respectively.

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

Note 2 — Articles 1, 2 and 3

In order to determine whether goods originate in a Member State or in Switzerland or in one of the countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Articles 2 and 5

For the purpose of implementing the provisions of Article 2 paragraph 1 (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. Where the product obtained appears in List A, the percentage

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rule therefore constitutes a criterion additional to that of change of tariff heading for any non-originating product used. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4 — Articles 1, 2 and 3

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

Note 5 — Article 4(f)

The term ‘their vessels’ shall apply only to vessels:

- (a) which are registered or recorded in a Member State of the Community or in Switzerland;
- (b) which sail under the flag of a Member State of the Community or of Switzerland;
- (c) which are at least 50 % owned by nationals of Member States of the Community or of Switzerland, or by a company with its head office in one of those States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of the Member States of the Community or of Switzerland, 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 captain and officers are all nationals of the Member States of the Community or of Switzerland;
- (e) of which at least 75 % of the crew are nationals of the Member States of the Community or of Switzerland.

Note 6 — Article 6

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

“Customs value” shall be understood as meaning the customs value laid down in the Convention concerning the Valuation of Goods for Customs Purposes signed in Brussels on 15 December 1950.

Note 7 — Article 8

The Customs authorities which endorse movement certificates in accordance with the conditions laid down in Article 8(3) have the right to undertake verification of the goods in accordance with the laws and regulations in force in the State concerned.

Note 8 — Article 10

Where a movement certificate relates to goods originally imported from a Member State of the Community or from Switzerland, and re-exported in the same state, the new certificates issued by the re-exporting State must, without prejudice to the provisions of Article 24, show in which State the original movement certificate was issued. Where the goods have not been placed in a bonded warehouse, the certificates must also show that the endorsements provided for in Article 8(3) have duly been made.

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Note 9 — Articles 16 and 22

Where a movement certificate has been issued under the conditions laid down in Article 8(2) or (4) and relates to goods re-exported in the same state, the Customs authorities of the country of destination must be able to obtain, by means of administrative cooperation, true copies of the movement certificate or certificates issued previously relating to those goods.

Note 10 — Articles 23 and 25

“Tariff provisions in force” shall mean the duty applied on 1 January 1973 in Denmark, Norway, the United Kingdom or Switzerland to the products referred to in Article 25(1) or the duty which, in accordance with the provisions of the Agreement, will be subsequently applied to the said products whenever this duty is lower than that applied to other products originating in the Community or in Switzerland.

Note 11 — Article 23

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

Note 12 — Articles 24 and 25

Article 24(1) and Article 25(1) shall mean, in particular, that application has not been made:

- (i) either of the provisions of the last sentence of Article 1(2)(b) for products of the Community as originally constituted and of Ireland that have been worked or processed in Switzerland;
- (ii) or of any provisions corresponding to this sentence contained in the agreements referred to in Article 2 for products of the Community as originally constituted and of Ireland that are worked or processed in any of the five countries.

Note 13 — Article 25

Where originating products not fulfilling the conditions laid down in Article 25(1) are imported into Denmark, Norway or the United Kingdom, the duty which serves as a basis for the tariff reductions provided for in Article 3(2) of the Agreement is that actually applied on 1 January 1972 by the importing country in respect of third countries.

ANNEX II

LIST A

List of working or processing operations which result in a change of tariff heading without conferring the status of “originating” products on the product undergoing such operations, or conferring this status only subject to certain conditions

Products obtained		Working or processing that does not confer the status of	Working or processing that confers the status of originating products when
Customs Tariff heading No	Description		

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		originating products	the following conditions are met
ex 17.04	Sugar confectionery, not containing coco ³ , excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g	Manufacture from products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
19.01	Malt extract	Manufacture from products of heading No 11.07	
19.02	Preparations of flour meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa	Manufacture from cereals and derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes obtained	Manufacture from potato starch	

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	from potato or other starches		
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	Manufacture from any product other than of Chapter 17 ^a or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished product	
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper, and similar products	Manufacture from products of Chapter 11	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	
ex 21.05	Soups and broths, in liquid, solid or powder form	Manufacture from products of heading No 20.02	
ex 22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07, not containing milk or milkfats, containing sugar (sucrose or invert sugar); other	Manufacture from fruit juices ^b or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	

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ex 22.09	Spirits excluding rum, arrack, tafia, gin, whisky, vodka with an ethyl alcohol content of 45·2° or less and plum, pear or cherry brandy, containing eggs or egg yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 28.13	Hydrobromic acid	Manufacture from products of heading No 28.01 ^c	
ex 28.19	Zinc oxide	Manufacture from products of heading No 79.01	
28.27	Lead oxides; red lead and orange lead	Manufacture from products of heading No 78.01	
ex 28.28	Lithium hydroxide	Manufacture from products of heading No 28.42 ^c	
ex 28.29	Lithium fluoride	Manufacture from products of heading No 28.28 or 28.42 ^c	
ex 28.30	Lithium chloride	Manufacture from products of heading No 28.28 or 28.42 ^c	
ex 28.33	Bromides	Manufacture from products of heading No 28.01 or 28.13 ^c	
ex 28.38	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 28.42	Lithium carbonate	Manufacture from products of heading No 28.28 ^d	
ex 29.02	Organic bromides	Manufacture from products of heading No 28.01 or 28.13 ^d	
ex 29.02	Trichlorodi (chloro-phenyl) ethane		Transformation of ethanol into chloral

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			and condensation of chloral with monochlorobenzene ^d
ex 29.35	Pyridine; alphapicoline; betapicoline; gammapicoline		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 29.35	Vinylpyridine		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 29.38	Nicotinic acid		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
31.05	Other fertilizers; goods of the present chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 ^d	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white ^d	
33.02	Terpenic by-products of the deterpenation of essential oils	Manufacture from products of heading No 33.01 ^d	

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33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Manufacture from products of heading No 33.01 ^d	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No 37.02 ^e	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 ^e	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 ^e	
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.13	Pickling preparations for metal surfaces; fluxes and other		Manufacture in which the value of the products used

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	auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes		does not exceed 50 % of the value of the finished product.
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.18	Composite solvents and thinners for varnishes and similar products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included;		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

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residual products of the chemical or allied industries, not elsewhere specified or included, excluding:	
— Fusel oil and Dippel's oil;	
— Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids;	
— Sulphonaphthenic acids and their non-water-soluble salts; esters of sulphonaphthenic acids;	
— Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts;	
— Mixed alkylbenzenes and mixed alkyl-naphthalenes;	
— Ion exchangers;	
— Catalysts;	

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	<ul style="list-style-type: none"> — Getters for vacuum tubes; — Refractory cements or mortars and similar preparations; — Alkaline iron oxide for the purification of gas; — Carbon (excluding that in artificial graphite of heading No 38.01) of metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures 		
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

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	or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch		
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of heading Nos 41.02 to 41.07 (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather articles) in which the value of the skin leather used does not exceed 50 % of the value of the finished product
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) ^f	
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings		Manufacture from boards not cut to size
45.03	Articles of natural cork		Manufacture from products of heading No 45.01

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48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery-		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp
48.16	Boxes, bags and other packing containers, of paper or paperboard		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendar; of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 ^s	Silk yarn, other than yam of noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.01 or 50.02
50.05 ^s	Yarn spun from silk waste other than noil, not put up for retail sale		Manufacture from products of heading No 50.03, neither carded nor combed
50.06 ^s	Yarn spun from noil silk, not put up for retail sale		Manufacture from products of heading

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			No 50.03, neither carded nor combed
50.07 ^g	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of heading No 50.01 or 50.02 or from products of heading No 50.03, neither carded nor combed
ex 50.08 ^g	Imitation catgut of silk		Manufacture from products of heading No 50.01 or from products of heading No 50.03, neither carded nor combed
50.09 ^h	Woven fabrics of silk or of waste silk other than noil		Manufacture from products of heading No 50.02 or 50.03
50.10 ^h	Woven fabrics of noil silk		Manufacture from products of heading No 50.02 or 50.03
51.01 ^g	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 ^g	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp
51.03 ⁱ	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 ⁱ	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 ⁱ	Metallized yarn, being textile yarn spun with metal or covered with metal by any process		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or

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			their waste, neither carded nor combed
52.02 ¹	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
53.06 ¹	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07 ¹	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.08 ¹	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09 ¹	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10 ¹	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of heading Nos 05.03 and 53.01 to 53.04
53.11 ¹	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of heading Nos 53.01 to 53.05
53.12 ¹	Woven fabrics of coarse animal hair other than horsehair		Manufacture from products of heading Nos 53.02 to 53.05
53.13 ¹	Woven fabrics of horsehair		Manufacture from horsehair of heading No 05.03

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54.03 ^k	Flax or ramie yarn, not put up for retail sale		Manufacture from products of heading No 54.01 or 54.02, neither carded nor combed
54.04 ^k	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 ^l	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 ^k	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 ^k	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 ^l	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 ^l	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 ^l	Other woven fabrics of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)		Manufacture from chemical products or textile pulp
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or		Manufacture from chemical products or textile pulp

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	otherwise prepared for spinning		
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.05 ^m	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 ^m	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 ^a	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of heading Nos 56.01 to 56.03
57.05 ^m	Yarn of true hemp		Manufacture from raw true hemp
57.06 ^m	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03
57.07 ^m	Yarn of other vegetable textile fibres		Manufacture from raw vegetable textile fibres of heading No 57.02 or 57.04
57.08	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
57.09 ^a	Woven fabrics of true hemp		Manufacture from products of heading No 57.01
57.10 ^a	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03		Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03

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57.11 ^a	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.02 or 57.04 or from coir yarn of heading No 57.07
57.12	Woven fabrics of paper yarn		Manufacture from paper, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
58.01 ^o	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 ^o	Other carpets, carpeting, rugs, mats and matting, and “Kelem”, “Schumacks” and “Karamanie” rugs and the like (made up or not)		Manufacture from materials of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07
58.04 ^o	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton of heading No 55.08 and fabrics of heading No 58.05)		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.05 ^o	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06 ^o	Woven labels, badges and the like, not		Manufacture from materials of heading

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	embroidered, in the piece, in strips or cut to shape or size		Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.07 ^p	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 ^p	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 ^p	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50 % of the value of the finished product
59.01 ^p	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
59.02 ^p	Felt and articles of felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical

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			products or textile pulp
59.03 ^P	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.04 ^P	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.05 ^P	Nets and netting made of twine, cordage or rope, and made-up fishing nets of yarn, twine, cordage or rope		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.06 ^P	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.07	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from yarn
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from yarn

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59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil		Manufacture from yarn
59.10 ^a	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture either from yarn or from textile fibres
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods		Manufacture from yarn
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like		Manufacture from yarn
59.13 ^a	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single yarn
59.15 ^a	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.16 ^a	Transmission, conveyor or elevator belts or belting, of textile material,		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01,

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	whether or not strengthened with metal or other material		55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.17 ^a	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex Chapter 60	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of heading Nos 56.01 to 56.03, from chemical products or textile pulp ^r
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn ^s
ex 60.03	Stockings, understockings, socks, anklesocks, sockettes and the like, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn ^s
ex 60.04	Undergarments, knitted or crocheted, not elastic nor		Manufacture from yarn ^s

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	rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn ^s
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn ^s
61.01	Men's and boys' outer garments		Manufacture from yarn ^{tu}
ex 61.02	Women's, girls' and infants' outer garments, not embroidered		Manufacture from yarn ^{tu}
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product ^t
61.03	Men's and boy's undergarments, including collars, shirt fronts and cuffs		Manufacture from yarn ^{tu}

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61.04	Women's, girls' and infants' undergarments		Manufacture from yarn ^{tu}
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn ^{tu} ^v
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product ^t
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste, or from chemical products or textile pulp ^{tu}
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product ^t
61.07	Ties, bow ties and cravats		Manufacture from yarn ^{tu}
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, not embroidered		Manufacture from yarn ^{tu}
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product ^t

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	girls' garments, embroidered		
61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic		Manufacture from yarn ^{xx}
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn ^{xx}
61.11	Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)		Manufacture from yarn ^{xx}
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 ^{yy}
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn ^{yy}
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste ^{yy}

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62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods		Manufacture from single unbleached yarn ^{xy}
62.05	Other made-up textile articles (including dress patterns)		Manufacture in which the value of the products used does not exceed 40 % of the value of the finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling		Manufacture from textile fibres

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	within heading No 65.01, whether or not lined or trimmed		
65.05	Hats and other headgear (including hair-nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple-walled insulating glass	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semiprecious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

73.07	Blooms, billets, slabs and sheet-bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	Manufacture from products of heading No 73.06	
73.08	Iron or steel coils re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates, of iron or steel	Manufacture from products of heading No 73.07 or 73.08	
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining-drill steel	Manufacture from products of heading No 73.07	
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	Manufacture from products of heading Nos 73.07 to 73.10, 73.12 or 73.i3	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of heading Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of heading Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of heading No 73.10	
73.16	Railway and tramway track construction material of iron or		Manufacture from products of heading No 73.06

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	steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish- plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialized for joining or fixing rails		
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high- pressure hydro- electric conduits		Manufacture from products of heading Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in heading Nos 73.06 and 73.07
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{aa}
74.04	Wrought plates, sheets and strip, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{aa}
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{aa}
74.06	Copper powder and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{aa}

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74.07	Tubes and pipes and blanks therefor, of copper; hollow bars, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{aa}
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper		Manufacture in which the value or the products used does not exceed 50 % of the value of the finished product ^{aa}
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{aa}
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{aa}
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{bb}
74.12	Expanded metal, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{bb}
74.13	Chain and parts thereof, of copper		Manufacture in which the value of the products used does not exceed 50

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			% of the value of the finished product ^{bb}
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{bb}
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{bb}
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{bb}
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{bb}
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{bb}
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{bb}

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75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{bb}
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{cc}
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{cc}
75.05	Electroplating anodes, of nickel, wrought or unwrought, including those produced by electrolysis		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{cc}
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{cc}
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.03	Wrought plates, sheets and strips, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated,		Manufacture in which the value of the products used does not exceed 50

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	coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any hacking) not exceeding 0.20 mm		% of the value of the finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed		Manufacture in which the value of the products used does not exceed 50

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	or liquefied gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment		% of the value of the finished product
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.11	Containers of aluminium for compressed or liquefied gas		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.14	Expanded metal, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

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	of such articles and ware, of aluminium		
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars, of magnesium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
77.03	Other articles of magnesium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.03	Wrought plates, sheets and strip, of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

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	weight (excluding any backing) not exceeding 1.7 kg/m ² ; lead powders and flakes		
78.05	Tubes and pipes and blanks therefor of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

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80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.03	Wrought plates, sheets and strip, of tin		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screwdriving), including dies for wire drawing, extrusion dies for metal, and rock-drilling bits		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product ^{dd}

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82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product ^{dd}
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines, including furniture specially designed for sewing machines (ex No 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product ^{ee}
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ^{ff} used are originating products
ex 84.41	Sewing machines, including furniture for sewing machines		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: (a) at least 50 % in value of the materials and parts ^{ff} used for the assembly of the head (motor

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			<p>excluded) are originating products, and the thread tension, crochet and zigzag mechanisms are originating products</p>
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		<p>Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that:</p> <p>(a) at least 50 % in value of the materials and parts^{ff} used are originating products, and</p> <p>(b) the value of the non-originating transistors used does not exceed 3 % of the value of the finished product^{hh}</p>
85.15	Radiotelegraphic and radiotelephonic		Working, processing or assembly in which

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	transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus		the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: (a) at least 50 % in value of the materials and parts ^{gg} used are originating products, and (b) the value of the non-originating transistors used does not exceed 3 % of the value of the finished product ^{hh}
Chapter 86	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the finished product, and provided that at

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			least 50 % in value of the materials and parts ⁸⁸ used are originating products
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading No 90.05, 90.07, 90.08, 90.12 or 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁱⁱ used are originating products
90.07	Photographic cameras; photographic flashlight apparatus		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁱⁱ used are originating products
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and

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			provided that at least 50% in value of the materials and parts ⁱⁱ used are originating products
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁱⁱ used are originating products
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁱⁱ used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁱⁱ

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			used are originating products
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁱⁱ used are originating products
ex Chapter 92	Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles; excluding products of heading No 92.11		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: (a) at least 50 % in value of the materials and parts ⁱⁱ used are originating products, and (b) the value of the non-originating transistors used does not exceed 3 % of the

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			value of the finished product ^{kk}
Chapter 93	Arms and ammunition; parts thereof		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
97.03	Other toys; working models of a kind used for recreational purposes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
98.01	Burtons and button moulds, studs, cuff-links, and press-fasteners, including snap fasteners and press-studs; blanks and parts of such articles		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 98.15	Vacuum flasks and other vacuum vessels		Manufacture from products of heading No 70.12

a This rule does not apply where the use of maize of the “zea indurata” type is concerned.

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

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

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

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

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- f** These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.
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- g** For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.
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- h** For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:
- (i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;
 - (ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.
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- i** For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.
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- j** For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:
- (i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;
 - (ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.
-
- k** For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.
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- l** For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:
- (i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;
 - (ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.
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- m** For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.
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- n** For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:
- (i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;
 - (ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.
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- o** For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:
- (i) to 20 % where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

- (ii) to 30 % where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.
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- p** For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:
- (i) to 20 % where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;
- (ii) to 30 % where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.
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- q** For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:
- (i) to 20 % where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;
- (ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.
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- r** For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:
- (i) to 20 % where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;
- (ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.
-
- s** Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.
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- t** Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.
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- u** These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.
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- v** For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.
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- w** Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.
-
- x** These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.
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- y** For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.
- These provisions do not apply where the products are obtained from products which have acquired the states of originating products in accordance with the conditions laid down in List B.
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- aa** These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.
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- bb** These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.
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- cc** These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.
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Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

- dd** These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.
- ee** These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1977.
- ff** In determining the value of products, materials and parts, the following must be taken into account:
- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
 - (b) in respect of other products, materials and parts, the provisions of Article 6 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.
- gg** In determining the value of products, materials and parts, the following must be taken into account:
- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
 - (b) in respect of other products, materials and parts, the provisions of Article 6 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.
- hh** This percentage is not cumulative with the 40 %.
- ii** In determining the value of products, materials and parts, the following must be taken into account:
- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
 - (b) in respect of other products, materials and parts, the provisions of Article 6 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.
- jj** In determining the value of products, materials and parts, the following must be taken into account:
- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
 - (b) in respect of other products, materials and parts, the provisions of Article 6 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.
- kk** This percentage is not cumulative with the 40 %.

ANNEX III

LIST B

List of working or processing operations which do not result in a change of tariff heading, but which do confer the status of “originating” products on the products undergoing such operations

Finished products		Working or processing that confers the status of originating products
Customs Tariff heading No	Description	
		Incorporation of non-originating materials and parts in

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

		boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 and in boilers and radiators of heading No 73.37 does not make such products lose their status of originating products, provided that the value of these products, parts and pieces does not exceed 5 % of the value of the finished product
ex 25.09	Earth colours, calcined or powdered	Crushing and calcination or powdering of earth colours
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite; agglomerated	Calcination of unworked dolomite
a	In determining the value of materials and parts, the following must be taken into account:	
(a)	in respect of originating materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products in the territory of the country where working, processing or assembly is carried out;	
(b)	in respect of other materials and parts, the provisions of Article 6 of this Protocol determining:	
(i)	the value of imported products,	
(ii)	the value of products of undetermined origin.	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	dolomite (including tarred dolomite)	
Chapters 28 to 37	Products of the chemical and allied industries	Working or processing in which the value of the non-originating products used does not exceed 20 % of the value of the finished product
ex Chapter 38	Miscellaneous chemical products with the exception of refined tall oil	Working or processing in which the value of the non-originating products used does not exceed 20 % of the value of the finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof	Working or processing in which the value of the non-originating products used does not exceed 20 % of the value of the finished product
ex 40.01	Slabs of crepe rubber for soles	Lamination of crepe sheets of natural rubber
ex 40.07	Rubber thread and cord, textile-covered	Manufacture from rubber thread or cord
ex 41.01	Sheep- and lamb-skins without the wool	Removing wool from sheep- and lamb-skins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather, except leather of heading Nos 41.06 to 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheep- and lamb-skin leather, except leather of	Retanning of sheep- and lamb-skin leather,

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

		heading Nos 41.06 to 41.08	not further prepared than tanned
ex 41.04		Retanned goat- and kid-skin leather, except leather of heading Nos 41.06 to 41.08	Retanning of goat- and kid-skin leather, not further prepared than tanned
ex 41.05		Other kinds of retanned leather, except leather of heading Nos 41.06 to 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02		Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
ex 50.09		Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47.5 % of the value of the finished product
ex 50.10			
ex 51.04			
ex 53.11			
ex 53.12			
ex 53.13			
ex 54.05			
ex 55.07			
ex 55.08			
ex 55.09			
ex 56.07			
ex 68.03		Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate
ex 68.13		Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate
ex 68.15		Articles of mica, including bonded	Manufacture of articles of mica

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	mica splittings on a support of paper or fabric	
ex 70.10	Cut-glass bottles	Cutting of bottles the value of which does not exceed 50 % of the value of the finished product
ex 70.13	Cut glassware (other than articles of heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	Cutting of glassware the value of which does not exceed 50 % of the value of the finished product
ex 70.20	Articles made from glass fibre	Manufacture from unworked glass fibre
ex 71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked precious and semiprecious stones
ex 71.03	Synthetic or reconstructed precious or semiprecious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked synthetic or reconstructed precious or semiprecious stones
ex 71.05	Silver and silver alloys, including silver gilt and platinum-plated	Rolling, drawing, beating or grinding of unwrought silver and silver alloys

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	silver, semi-manufactured	
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled silver
ex 71.07	Gold, including platinum-plated gold, semi-manufactured	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
ex 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
ex 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver
ex 71.09	Platinum and other metals of the platinum group, semi-manufactured	Rolling, drawing, beating or grinding of unwrought platinum or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or other metals of the platinum group
ex 71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

ex 73.15	Alloy steel and high-carbon steel:	
	— in the forms mentioned in heading Nos 73.07 to 73.13	Manufacture from products in the forms mentioned in heading No 73.06
	— in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No. 73.06 or 73.07
ex 74.01	Unrefined copper (blister copper and other)	Smelting of copper matte
ex 74.01	Refined copper	Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap
ex 74.01	Copper alloy	Fusion and thermal treatment of refined copper, copper waste or scrap
ex 75.01	Unwrought nickel (excluding electroplating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

		% of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ^a used are originating products
84.16	Calendering and similar rolling	Working, processing or assembly in which

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

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	machines (other than metal-working and metal-rolling machines and glass working machines) and cylinders therefor	the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing machines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: (a) at least 50 % of the
a	In determining the value of materials and parts, the following must be taken into account:	
	(a) in respect of originating materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products in the territory of the country where working, processing or assembly is carried out;	
	(b) in respect of other materials and parts, the provisions of Article 6 of this Protocol determining:	
	(i) the value of imported products,	
	(ii) the value of products of undetermined origin.	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

		<p>materials and parts^a used for assembly of the head (motor excluded) are originating products, and the thread tension, crochet and zigzag mechanisms are originating products</p> <p>(b)</p>
87.06	Parts and accessories of the motor vehicles of heading Nos 87.01 to 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15 % of the value of the finished product
ex 95.01	Articles of tortoise-shell	Manufacture from worked tortoise-shell
ex 95.02	Articles of mother of pearl	Manufacture from worked mother of pearl
ex 95.03	Articles of ivory	Manufacture from worked ivory
ex 95.04	Articles of bone (excluding whalebone)	Manufacture from worked bone (excluding whalebone)
ex 95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

ex 95.06	Articles of vegetable carving material (for example, corozo)	Manufacture from worked vegetable carving material (for example, corozo)
ex 95.07	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	Manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks
a	In determining the value of materials and parts, the following must be taken into account:	
(a)	in respect of originating materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products in the territory of the country where working, processing or assembly is carried out;	
(b)	in respect of other materials and parts, the provisions of Article 6 of this Protocol determining:	
(i)	the value of imported products,	
(ii)	the value of products of undetermined origin.	

ANNEX IV

LIST C

List of products excluded from the scope of this Protocol

Customs Tariff heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27 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
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — acyclic — cyclanes and cyclenes, excluding azulenes — benzene, toluene, xylenes for use as power or heating fuels
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

ex 34.04	Waxes with a basis of paraffin, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

ANNEX V

EEC—SWITZERLAND AGREEMENT

Exporter (Name, full address, country)			A. CH.1 No A.000.000		
Consignee (Name, full address, country) (Optional information)			Certificat de circulation des marchandises Warenverkehrsbescheinigung Certificato per la circolazione delle merci Certificaat inzake goederenverkeer Movement certificate Varecertifikat Varesertifikat		
Initial means of transport Kind, number or name) (Optional information)			Country of destination (*)		
Intended route (Optional information)			For official use		
Serial number	Packages (*)		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			
Total number of packages and total quantities					(in words)
Remarks:					
Customs endorsement: CERTIFIED DECLARATION Export document (*): Form No Issuing country: Customs office: (Signature)			DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above situated in (*) meet the conditions required for the issue of this certificate (*) Place and date of signature (Signature) Consignment dated (Optional) No		

(*) Insert either "the Community" or "Switzerland".

(*) For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.

(*) Complete only where the regulations of the exporting country require.

(*) Insert "Switzerland" or "the Community" (if the certificate is applied for in a Member State of the Community).

(*) See the notes overleaf.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

REQUEST FOR VERIFICATION

The undersigned Customs official requests verification of the authenticity and accuracy of this certificate.

Place and date of signature

Official
stamp

(Official's signature)

RESULT OF VERIFICATION

Verification carried out by the undersigned Customs official shows that this movement certificate:

1. was issued by the Customs office indicated and that the information contained therein is accurate ⁽¹⁾;
2. does not meet the requirements as to authenticity and accuracy (see notes appended) ⁽¹⁾.

Place and date of signature

Official
stamp

(Official's signature)

⁽¹⁾ Delete where not applicable

I. Goods for which A.CH.1 movement certificates may be issued

The provisions of this part of the notes will be drawn up by each of the Contracting Parties in accordance with the rules of the Protocol.

II. Scope of A.CH.1 movement certificates

Goods originating in Sweden or in the Community and constituting one single shipment which is not split up may be transported through territory other than of the Community, or of Sweden, Austria, Finland, Iceland, Portugal or Switzerland, with, should the occasion arise, transhipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the Customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries nor been delivered for home use and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

III. Rules for completing A.CH.1 movement certificates

1. A.CH.1 movement certificates must be completed in one of the languages in which the Agreement is drawn up, and in accordance with the provisions of the domestic law of the exporting State.
2. If A.CH.1 movement certificates are handwritten, they must be completed in ink in printscript. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities.
3. Each item on A.CH.1 movement certificates must be preceded by a serial 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 addition impossible.

4. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.
5. The exporter or carrier may insert a reference to the transport document in the part of the certificate reserved for the declaration by the exporter. The exporter or carrier is also advised to enter the serial number of the A.CH.1 certificate on the relevant transport document.

IV. Effect of A.CH.1 movement certificates

When correctly used, A.CH.1 movement certificates enable the goods described therein to benefit in the importing country from the provisions of the Agreement.

The Customs authorities of the importing country may, if they consider it to be necessary, require submission of other supporting documentary evidence, in particular the relevant transport document.

V. Time-limit for submission of A.CH.1 movement certificates

A.CH.1 movement certificates must be submitted to the Customs office in the importing country where the goods are entered, within four months of the date of endorsement.

VI. Penalties

Penalties will be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate enabling the goods to be accepted as eligible for preferential treatment.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

EEC—SWITZERLAND AGREEMENT

Exporter (Name, full address, country)			A. CH.1 No A.000.000		
Consignee (Name, full address, country) (Optional information)			Certificat de circulation des marchandises Warenverkehrsbescheinigung Certificato per la circolazione delle merci Certificaat inzake goederenverkeer Movement certificate Varecertifikat Varesertifikat		
Initial means of transport (Kind, number or name) (Optional information)					
Intended route (Optional information)			Country of destination (*)		
			For official use		
Serial number	Packages (*)		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			
Total number of packages					} (in words)
and total quantities					
Remarks:					

(*) Insert either "the Community" or "Switzerland".

(*) For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

DECLARATION BY THE EXPORTER

The undersigned, exporter of the goods described overleaf,

DECLARES that these goods were obtained in (1) and that they meet the requirements laid down in Article 1 of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between the Community and Switzerland,

SPECIFIES as follows the circumstances which have conferred the status of originating products on these goods (2):

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

SUBMITS the following supporting documents (3):

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

UNDERTAKES to submit, at the request of the appropriate authorities, any additional supporting evidence which these authorities may require for the purpose of issuing this certificate, and undertakes, if required, to agree to any inspection of his accounts and any check on the processes of manufacture of the above goods, carried out by the said authorities,

REQUESTS the issue of an A.CH.1 movement certificate for these goods.

Place and date of signature

.....
(Exporter's signature)

(1) Insert "Switzerland" or "the Community" (if goods have been obtained in a Member State of the Community).

(2) To be completed in the case of goods other than those referred to in Article 1(1)(a) and (2)(a) of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between the Community and Switzerland.

Indicate the products used, their tariff heading, their origin and, where appropriate, the manufacturing process qualifying the goods as originating in the country of manufacture (application of List B or of the conditions laid down in List A), the goods obtained and their tariff heading.

If, as a condition for conferring the status of originating product on the goods obtained, the value of the products used may not exceed a certain percentage of the value of these goods, indicate:

(a) for the products used:

- the value for customs purposes, where these products originate in third countries;
- the earliest verifiable price paid for the said products in the territory of the State in which manufacture takes place, where the products in question are of undetermined origin;

(b) for the goods obtained: the ex-works price, i.e. the price paid to the manufacturer in whose undertaking the last working or processing has been carried out, including the value of all the products used in manufacture, less internal taxes refunded or refundable on exportation from the country concerned.

(3) For example: import documents, invoices, manufacturer's declarations, etc., referring to the products used in manufacture.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

ANNEX VI

EEC-SWITZERLAND AGREEMENT

Exporter (Name, full address, country)		A.W.1 No A.000.000	
Consignee (Name, full address, country) (Optional information)		Certificat de circulation des marchandises Warenverkehrsbescheinigung Certificato per la circolazione delle merci Certificaat inzake goederenverkeer Movement certificate Varecertifikat Varesertifikat	
Initial means of transport (Kind, number or name) (Optional information)		Country of destination (1)	
Intended route (Optional information)		For official use	
Packages (2)			
Serial number	Marks and numbers	Number and kind	Description of goods
			Gross weight (kg) or other measure (hl, cu m, etc.)
			Number and date of invoices (Optional information)
Total number of packages and total quantities			(in words)
Remarks:			
Customs endorsement: CERTIFIED DECLARATION Export document (3): Form No Issuing country: Customs office: (Signature)		DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above situated in (4) meet the conditions required for the issue of this certificate (5) Place and date of signature (Signature) Consignment dated No (Optional)	

(1) Indicate "the Community" or the country of destination which has concluded with the country where an application has been made for a movement certificate the Agreement under the terms of which the goods have acquired or retained the character of originating products by implementing Article 2 or 8 of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between, of the one part, the European Economic Community and, of the other part, one of the following six countries, Austria, Finland Iceland, Portugal, Sweden or Switzerland, or by applying the corresponding provisions governing trade between two of the six countries referred to above.
 (2) For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.
 (3) Complete only where the regulations of the exporting country require.
 (4) Indicate the country where an application has been made for a movement certificate or "the Community" (if it is required in a Member State of the Community).
 (5) The conditions to be met are either:
 (a) those of Article 2 and, where appropriate, Article 3 of one of the Protocols relating to the concept of originating products annexed to the Agreements concluded between the European Economic Community and one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland or
 b) corresponding conditions to those specified above governing trade between two of these six countries

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

REQUEST FOR VERIFICATION

The undersigned Customs official requests verification of the authenticity and accuracy of this certificate.

Place and date of signature

Official
stamp

(Official's signature)

RESULT OF VERIFICATION

Verification carried out by the undersigned Customs official shows that this movement certificate:

1. was issued by the Customs office indicated and that the information contained therein is accurate (!);
2. does not meet the requirements as to authenticity and accuracy (see notes appended) (!).

Place and date of signature

Official
stamp

(Official's signature)

(!) Delete where not applicable

I. Goods for which A.W.1 movement certificates may be issued

A movement certificate of this kind may only be issued either for goods meeting the conditions specified in Article 2 and, where appropriate, Article 3 of one of the Protocols relating to the concept of originating products annexed to the Agreements concluded between, of the one part, the European Economic Community and, of the other part, one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, or for goods meeting the corresponding conditions governing trade between two of the six countries specified above. To determine whether these conditions might be met, it is advisable, before making a declaration with a view to obtaining such a certificate, to examine carefully the contents of the provisions to which reference will be made and, where necessary, to contact the Customs authorities authorized to provide any information on this matter, particularly as regards goods not situated in a customs warehouse and which have to be re-exported in the same state.

II. Scope of A.W.1 movement certificates

Goods originating in the Community or in Austria, Finland, Iceland, Portugal, Sweden or Switzerland and constituting one single shipment which is not split up may be transported through territory other than that of the Community, or of Austria, Finland, Iceland, Portugal, Sweden or Switzerland, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the Customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries nor been delivered for home use and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

III. Rules for completing A.W.1 movement certificates

1. A.W.1 movement certificates must be completed in one of the languages in which the Agreement is drawn up, and in accordance with the provisions of the domestic law of the exporting State.
2. If A.W.1 movement certificates are handwritten, they must be completed in ink in printscript. Certificates must not contain erasures or words

written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities.

3. Each item on A.W.1 movement certificates must be preceded by a serial 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 addition impossible.
4. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.
5. The exporter or carrier may insert a reference to the transport document in the part of the certificate reserved for the declaration by the exporter. The exporter or carrier is also advised to enter the serial number of the A.W.1 certificate on the relevant transport document.

IV. Effect of A.W.1 movement certificates

When correctly used, A.W.1 movement certificates enable the goods described therein to benefit in the importing country from the provisions of the Agreement.

The Customs authorities of the importing country may, if they consider it to be necessary, require submission of other supporting documentary evidence, in particular the relevant transport document.

V. Time-limit for submission of A.W.1 movement certificates

A.W.1 movement certificates must be submitted to the Customs office in the importing country where the goods are entered within four months of the date of endorsement.

VI. Penalties

Penalties will be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate enabling the goods to be accepted as eligible for preferential treatment.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

EEC—SWITZERLAND AGREEMENT

Exporter (Name, full address, country)		A.W.1 No A.000.000			
Consignee (Name, full address, country) (Optional information)		Certificat de circulation des marchandises Warenverkehrsbescheinigung Certificato per la circolazione delle merci Certificaat inzake goederenverkeer Movement certificate Varecertifikat Varesertifikat			
Initial means of transport (Kind, number or name) (Optional information)		Country of destination (*)			
Intended route (Optional information)		For official use			
Serial number	Packages (*)		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			
Total number of packages					} (in words)
and total quantities					
Remarks:					

(*) Indicate "the Community" or the country of destination which has concluded with the country where an application has been made for a movement certificate the Agreement under the terms of which the goods have acquired or retained the character of originating products by implementing Article 2 or 3 of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between, of the one part, the European Economic Community and, of the other part, one of the following six countries, Austria, Finland Iceland, Portugal, Sweden or Switzerland, or by applying the corresponding provisions governing trade between two of the six countries referred to above.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

DECLARATION BY THE EXPORTER

The undersigned, exporter of the goods described overleaf,

DECLARES that these goods were obtained in (*) and that they meet the requirements laid down for the issuing of A.W.1 movement certificates (*),

SPECIFIES as follows the circumstances which have conferred the status of originating products on these goods (*):

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

SUBMITS the following supporting documents (*):

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

UNDERTAKES to submit, at the request of the appropriate authorities, any additional supporting evidence which these authorities may require for the purpose of issuing this certificate, and undertakes, if required, to agree to any inspection of his accounts and any check on the processes of manufacture of the above goods, carried out by the said authorities,

REQUESTS the issue of an A.W.1 movement certificate for these goods.

Place and date of signature

.....
(Exporter's signature)

(*) Indicate the country where the application for a movement certificate has been made or "the Community" (if the application has been made in a Member State of the Community).

(*) The conditions to be met are either:

(a) those of Article 2 and, where appropriate, Article 3 of one of the Protocols relating to the concept of originating products annexed to the Agreements concluded between the European Economic Community and one of the following six countries, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, or

(b) corresponding conditions similar to those specified above governing trade between two of these six countries.

(*) In the case of goods having undergone processing or working indicate the products used, their tariff heading, their origin and, where appropriate, the manufacturing process, the goods obtained and their tariff heading. If, as a condition for conferring the status of originating product on the goods obtained, the value of the products used may not exceed a certain percentage of the value of these goods, indicate:

— for the products used: the value for customs purposes;

— for the goods obtained: the ex-works price, i.e. the price paid to the manufacturer in whose undertaking the last working or processing has been carried out, including the value of all the products used in manufacture, less internal taxes refunded or refundable on exportation from the country concerned.

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

PROTOCOL No 4

concerning certain provisions relating to Ireland

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

Notwithstanding Article 13 of the Agreement, the measures provided for in paragraphs 1 and 2 of Protocol No 6 and in Article 1 of Protocol No 7 of the “Act concerning the Conditions of Accession and the Adjustments to the Treaties” drawn up and adopted within the Conference between the European Communities and the Kingdom of Denmark, Ireland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland on certain quantitative restrictions relating to Ireland and on imports of motor vehicles and the motor vehicle assembly industry in Ireland shall apply to Switzerland.

PROTOCOL No 5

concerning the treatment that may be applied by Switzerland to imports of certain products subject to the scheme for building up compulsory reserves

Article 1

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

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

Article 2

At the date of signature of the agreement the following products shall be subject to the treatment laid down in Article 1:

Swiss Customs Tariff heading No	Description
2707.	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to Chapter 27:
	— uncracked:
10	— for motors
12	— for other purposes
	— cracked:
	— products of which at least 90 % by volume distils before reaching the temperature of 200 °C (benzol, toluol, xylol, etc):
20	— for motors
	— other oils and distillation products, such as phenol, creosote,

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	naphthalene and anthracene oils, etc.:
30	— for motors
2709.	Petroleum oils and oils obtained from bituminous minerals, crude:
10	— for motors
20	— for other purposes
2710.	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 % by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:
	— for motors:
	— products of which at least 90 % by volume distils before reaching the temperature of 210 °C:
10	— benzine and its fractions (petroleum spirit, gasoline, etc.)
12	— white spirit
	— other products and distillates:
20	— diesel oil
22	— petroleum
24	— other
	— for other purposes:
	— products of which at least 90 % by volume distils before reaching the temperature of 210 °C:
32	— white spirit
40	— products distilling at above 135 °C of which less than 90 % by volume distils before reaching the

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	temperature of 210 °C and more than 65 % before reaching the temperature of 250 °C (petroleum)
	— products of which less than 20 % by volume distils before reaching the temperature of 300 °C (mineral lubricating oils, paraffin oils, vaseline oils and the like):
50	— unmixed
52	— mixed
60	— other distillates and products, such as gas oil, etc.
70	— oils for heating purposes
2838.	Sulphates (including alums) and persulphates:
ex 52	— potassium sulphate for fertilizers
2944.01	Antibiotics
3003.	Medicaments (including veterinary medicaments)
ex 20	— other:
	antibiotics, whether or not mixed with other medicinal substances
3103.	Mineral or chemical fertilizers, phosphatic:
20	— other phosphatic fertilizers
3104.01	Mineral or chemical fertilizers, potassic
3105.	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in containers of 10 kg or less:
ex 10	— other fertilizers:
	compound fertilizers containing potassium
	compound fertilizers containing phosphoric acid
3809.	Wood tar; wood tar oils (other than the composite solvents and thinners falling

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

	within heading No 3818); wood creosote; wood naphta; acetone oil:
ex 20	— other:
	wood tar oils

Article 3

In the case of any modification of the list of products in Article 2, the scheme described in Article 1 shall also be applied to like or substitute national products.

Switzerland shall inform the Joint Committee which shall ascertain beforehand whether the implementing conditions set out in Article 1 have been adhered to.

Article 4

The Joint Committee shall supervise the functioning of the arrangements provided for in this Protocol.

FINAL ACT

The representatives

OF THE EUROPEAN ECONOMIC COMMUNITY,

and

OF THE SWISS CONFEDERATION,

assembled at Brussels on this twenty-second day of July in the year one thousand nine hundred and seventy-two,

for the signature of the Agreement between the European Economic Community and the Swiss Confederation,

at the time of signature of this Agreement,

— have adopted the following declarations annexed to this Act:

1. Joint declaration by the Contracting Parties concerning Article 4(3) of Protocol No 1,
2. Joint declaration by the Contracting Parties concerning transport of goods in transit,
3. Declaration concerning workers,

— and have taken note of the declarations listed below and annexed to this Act:

1. Declaration by the European Economic Community concerning the regional application of certain provisions of the Agreement,
2. Declaration by the European Economic Community concerning Article 23(1) of the Agreement.

The abovementioned representatives

and the representative of the

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

PRINCIPALITY OF LIECHTENSTEIN,

have signed the Additional Agreement concerning the validity, for the Principality of Liechtenstein, of the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972.

DECLARATIONS

Joint declaration by the Contracting Parties concerning Article 4(3) of Protocol No 1

The Contracting Parties acknowledge that the Exchange of Letters of 30 June 1967 between the European Economic Community and the Swiss Confederation relating to the Clock and Watch Agreement shall remain valid and may be invoked if the provisions of this Agreement should cease to apply to products falling within Chapter 91 of the Brussels Nomenclature in accordance with Article 4(3) of Protocol No 1.

Joint declaration by the Contracting Parties concerning transport of goods in transit

The Contracting Parties consider that it is in the common interest that the rates and conditions for the transport of goods

- (i) to and from the Community involving transit through Swiss territory; or
- (ii) to and from Switzerland involving transit through Community territory,

should not involve any discrimination or distortion based on the country of destination of the goods concerned or on the country from which they come and likely to have an adverse effect on the proper functioning of the free movement of these goods.

Declaration concerning workers

In view of the importance of the activities in Switzerland of workers who are nationals of Member States in the context of their reciprocal relations, the Contracting Parties emphasize the common interest they have in matters relating to labour. In this connection, they note with satisfaction the signature in Rome on 22 June 1972 of a document recording the results of the work of the Italian-Swiss Joint Committee.

The Contracting Parties have noted that in the course of that Committee's work important principles were formulated and substantial progress was thereby achieved, the stabilization policy adopted by the Swiss authorities being fully observed; appropriate provisions were adopted to achieve further progress as soon as possible. They noted also that this stabilization goes hand in hand with the implementation of a policy which is designed to introduce progressively as uniform a labour market as possible.

The Contracting Parties are determined, on either side, to promote the introduction of the most satisfactory solutions to these questions of common interest. They declare their willingness to examine together any problems which may arise concerning their workers.

Declaration by the European Economic Community concerning the regional application of certain provisions of the Agreement

The European Economic Community declares that the application of any measures it may take under Articles 23, 24, 25 or 26 of the Agreement, in accordance with the procedure and under

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

the arrangements set out in Article 27, or under Article 28, may be limited to one of its regions by virtue of Community rules.

Declaration by the European Economic Community
concerning Article 23(1) of the Agreement

The European Economic Community declares that in the context of the autonomous implementation of Article 23(1) of the Agreement which is incumbent on the Contracting Parties, it will assess any practices contrary to that Article on the basis of criteria arising from the application of the rules of Articles 85, 86, 90 and 92 of the Treaty establishing the European Economic Community.

ADDITIONAL AGREEMENT

Concerning the validity, for the Principality of Liechtenstein, of the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972

THE EUROPEAN ECONOMIC COMMUNITY,

THE SWISS CONFEDERATION,

THE PRINCIPALITY OF LIECHTENSTEIN,

Whereas by the Treaty of 29 March 1923 the Principality of Liechtenstein and Switzerland constitute a customs union and whereas that Treaty does not confer validity for the Principality of Liechtenstein on all the provisions of the Agreement between the European Economic Community and the Swiss Confederation signed on 22 July 1972;

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

HAVE AGREED AS FOLLOWS:

Article 1

The Agreement between the European Economic Community and the Swiss Confederation signed on 22 July 1972 shall likewise apply to the Principality of Liechtenstein.

Article 2

For the purpose of implementing the Agreement referred to in Article 1 and without modifying its bilateral nature between the Community and Switzerland, the Principality of Liechtenstein may cause its interests to be represented through a representative within the Swiss delegation to the Joint Committee.

Article 3

This additional Agreement will be approved by Switzerland, the Principality of Liechtenstein and the Community in accordance with their own procedures. It shall enter into force at the same time as the Agreement referred to in Article 1 and shall continue to apply for so long as the Treaty of 29 March 1923 remains in force.

Udfærdiget i Bruxelles, den toogtyvende juli nitten hundrede og tooghalvfjerds.

Geschehen zu Brüssel am zweiundzwanzigsten Juli neunzehnhundertzweiundsiebzig.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

Done at Brussels on this twenty-second day of July in the year one thousand nine hundred and seventy-two.

Fait à Bruxelles, le vingt-deux juillet mil neuf cent soixante-douze.

Fatto a Bruxelles, il ventidue luglio millenovecentosettantadue.

Gedaan te Brussel, de tweeëntwintigste juli negentienhonderdtweeënzeventig.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)

Utfærdiget i Brussel, tjueandre juli nitten hundre og syttito.

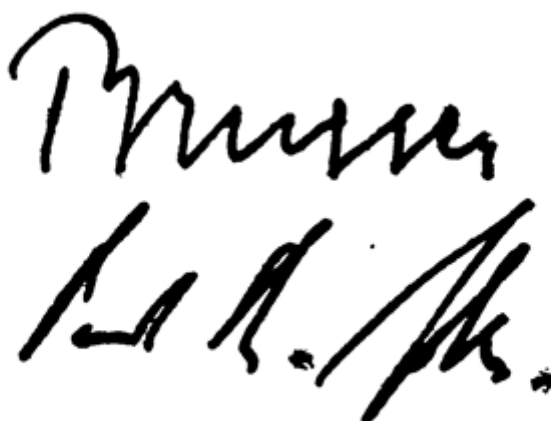
På Rådet for De europæiske Fællesskabers vegne
Im Namen des Rates der Europäischen Gemeinschaften
In the name of the Council of the European Communities
Au nom du Conseil des Communautés européennes
A nome del Consiglio delle Comunità europee
Namens de Raad van de Europese Gemeenschappen
For Rådet for De Europeiske Fællesskab



Jean-François Deniau

E. A. Welkenhans

Für die Schweizerische Eidgenossenschaft
Pour la Confédération suisse
Per la Confederazione svizzera



Changes to legislation: *There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council. (See end of Document for details)*

Notice concerning the date of entry into force of the Agreement between the European Economic Community and the Swiss Confederation and the additional Agreement on the validity, for the Principality of Liechtenstein of the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972

The Exchange of Instruments notifying the completion of the procedures necessary for the entry into force of the Agreement between the European Economic Community and the Swiss confederation, signed at Brussels on 22 July 1972, took place at Brussels on 21 December 1972. The Agreement shall, pursuant to Article 36 thereof, enter into force on 1 January 1973.

The additional Agreement on the validity, for the Principality of Liechtenstein of the Agreement between the European Economic Community and the Swiss Confederation shall also, pursuant to Article 3 thereof, enter into force on 1 January 1973.

Changes to legislation:

There are currently no known outstanding effects for the Regulation (EEC) No 2840/72 of the Council.