

Regulation (EEC) No 2842/72 of the Council of 19 December 1972
concluding an Agreement between the European Economic Community
and the Republic of Iceland and adopting provisions for its implementation

REGULATION (EEC) No 2842/72 OF THE COUNCIL

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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 Republic of Iceland signed in Brussels on 22 July 1972 should be concluded and the Declarations annexed to the Final Act, 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 Republic of Iceland, the Annexes and Protocols thereto, and the Declarations annexed to the Final Act are hereby concluded, 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 37 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.

Article 3

Within the Joint Committee provided in Article 30 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 the third day following its publication in the *Official Journal of the European Communities*.

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

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 2842/72 of the Council. (See end of Document for details)

AGREEMENT

between the European Economic Community and the Republic of Iceland

THE EUROPEAN ECONOMIC COMMUNITY,

of the one part, and

THE REPUBLIC OF ICELAND,

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 Iceland 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 Republic of Iceland and thus to foster in the Community and in Iceland 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 Iceland:

- (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 2842/72 of the Council. (See end of Document for details)

- (ii) which are specified in Protocols Nos 2 and 6, with due regard to the arrangements provided for in those Protocols.

Article 3

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

2 The Community as originally constituted and Ireland shall progressively abolish customs duties on imports 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.

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

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 the previous subparagraph.

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

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, this Article and Protocol No 1 shall be applied, with rounding to the fourth decimal place.

Article 4

1 On the dates indicated Iceland shall reduce customs duties on imports from the Community as originally constituted and from Ireland to the rates of the various basic duties applicable on 1 March 1970 specified below.

Basic duties	4	5	10	12	15	20	25	30	35	40	50	60	65	70	75	80	90	100	
1 April 1973	2	4	4	7	8	11	14	18	21	25	30	35	40	45	50	55	65	70	
1 January 1974	0	3	3	6	7	9	12	15	18	21	24	30	35	40	40	45	50	55	60
1 January 1975	0	3	3	5	6	7	10	13	15	17	20	25	30	30	35	35	40	45	50

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1 January 1976	0	2	2	4	5	6	8	10	12	14	16	20	24	25	30	30	30	35	40
1 January 1977	0	2	2	3	4	4	6	7	9	10	12	15	18	20	21	22	25	25	30
1 January 1978	0	0	0	2	2	3	4	5	6	7	8	10	12	13	14	15	16	18	20
1 January 1979	0	0	0	2	2	2	2	2	3	3	4	5	6	6	7	7	8	9	10
1 January 1980	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

2 After 1 January 1974 Iceland shall continue to reduce customs duties in respect of Denmark, Norway and the United Kingdom in accordance with the timetable shown in paragraph 1.

Article 5

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 Iceland may temporarily retain, with due regard to the conditions of Article 19, customs duties of a fiscal nature on the products specified in Annex II.

When production is started in Iceland of a product of like kind to one of those listed in Annex II, the duty to which the latter product is subject must be reduced to the level which would have been reached if that duty had been reduced in accordance with the timetable contained in Article 4 (1) since the entry into force of the Agreement. If in respect of third countries a customs duty lower than the duty of a fiscal nature is introduced, the tariff reductions shall be made on the basis of the former duty.

Subsequent reductions shall be made in accordance with the timetable laid down in Article 4 (1).

3 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 upon 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.

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 Iceland.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

2 Charges having an effect equivalent to customs duties on imports introduced on or after 1 January 1972 in trade between the Community and Iceland 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 Iceland.

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

2 Iceland may retain the system of export levy on fish products applicable on 1 January 1972, which is set out in Annex III.

Any changes must not alter the character or aims of the system. The Joint Committee shall be notified beforehand of any changes.

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 a result of the implementation of its agricultural policy 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.

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 provided for in Article 30.

Article 11

Protocol No 3 lays down the rules of origin.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

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 Iceland.

2 The Community shall abolish quantitative restrictions on imports on 1 January 1973 and any measures having an effect equivalent to quantitative restrictions on imports not later than 1 January 1975.

Iceland shall abolish quantitative restrictions on imports and any measures having an effect equivalent to quantitative restrictions on imports 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 headings 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 Iceland; to this end it shall inform the Joint Committee, which shall meet under the conditions set out in Article 32.

2 Iceland 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 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 33, any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

Article 16

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

Article 17

Protocol No 6 lays down the special provisions applicable to imports of certain fish products into the Community.

Article 18

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

Article 19

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 20

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 Iceland shall be free from any restrictions.

Article 21

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 22

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 23

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

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

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 28.

Article 24

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

- (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 28.

Article 25

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 28.

Article 26

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 28.

Article 27

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 28.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

Article 28

1 In the event of a Contracting Party subjecting imports of products liable to give rise to the difficulties referred to in Articles 25 and 27 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 23 to 27, 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 24, 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 24 (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 25, 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 26, 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 25, 26 and 27 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 2842/72 of the Council. (See end of Document for details)

Article 29

Where one or more Member States of the Community or Iceland 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 30

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 31

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

2 The Joint Committee shall act by mutual agreement.

Article 32

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 33

1 Where a Contracting Party considers that it would be useful in the common interest 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 2842/72 of the Council. (See end of Document for details)

Article 34

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

Article 35

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 36

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 Republic of Iceland.

Article 37

This Agreement is drawn up in duplicate in the Danish, Dutch, English, French, German, Icelandic, 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.

Utferdiget i Brussel, tjueandre juli nitten hundre og syttito.

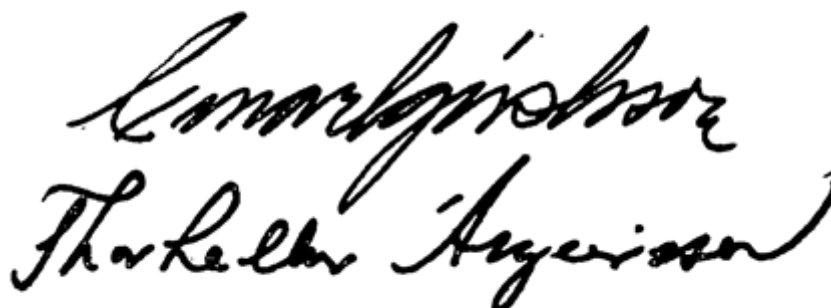
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Gjört í Bruxelles, tuttugasta og annan dag júlímánaðar nítjánhundrað sjöttu og tvö.

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 Rádet for De Europeiske Fellesskap



Fyrir hönd Lýðveldisins Íslands



Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

ANNEX 1

LIST OF PRODUCTS REFERRED TO IN ARTICLE 2 OF THE AGREEMENT

Brussels Nomenclature heading No	Description
35.02	Albumins, albuminates and other albumin derivatives: A. Albumins: II. other: (a) Ovalbumin and lactalbumin: 1. dried (for example, in sheets, scales, flakes, powder) 2. 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 of true hemp (including pulled or garnetted rags or ropes)

ANNEX II

CUSTOMS DUTIES OF A FISCAL NATURE DRAWN UP ON 1 APRIL 1972

Icelandic Customs Tariff heading No	Description	Rate of duty — %
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:	
01	Common salt (rock salt, sea salt and table salt) in retail packings of 5 kg or less	5
09	Other	1 Ikr
25.02.00	Unroasted iron pyrites	10

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25.03.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	10
25.04.00	Natural graphite	20
25.05.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No 26.01	15
25.06.00	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	20
25.07.00	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No 68.07; mullite; chamotte and dinas earths	15
25.08.00	Chalk	20
25.09.00	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	20
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk:	
09	Other	20
25.11.00	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	20
25.12	Infusorial earths, siliceous fossil meals and similar siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less:	
09	Other	20

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25.13.00	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	20
25.14.00	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	20
25.15.00	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	20
25.16.00	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	20
25.17.00	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No 25.15 or 25.16	20
25.18.00	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	20
25.19.00	Natural magnesium carbonate (magnesite), whether or	20

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	not calcined, other than magnesium oxide	
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry:	
01	Gypsum, unworked, whether or not ground	10
09	Other	20
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement:	
09	Other	20
25.22.00	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	20
25.24.00	Asbestos	20
25.25.00	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks, or similar forms, not worked after moulding; jet	20
25.26.00	Mica, including splittings; mica waste	20
25.27.00	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	20
25.28.00	Natural cryolite and natural chiolite	20
25.29.00	Natural arsenic sulphides	20
25.30.00	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85 per cent of H ₃	20

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	BO ₃ calculated on the dry weight	
25.31.00	Felspar, leucite, nepheline and nepheline syenite; fluorspar	20
25.32.00	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery	20
26.01	Metallic ores and concentrates and roasted iron pyrites:	
81	Iron ore and concentrates (except roasted iron pyrites)	10
82	Roasted iron pyrites	10
83	Copper ore and concentrates	10
84	Nickel ore and concentrates	10
85	Bauxite and concentrates	10
86	Lead ore and concentrates	10
87	Zinc ore and concentrates	10
88	Tin ore and concentrates	10
89	Manganese ore and concentrates	10
91	Chromium ore and concentrates	10
92	Tungsten ore and concentrates	10
93	Ores and concentrates of titanium, vanadium, molybdenum, tantalum and zirconium	10
94	Base metal ores and concentrates (other than those falling within No 26.01.81 to 26.01.93 and No 26.01.96)	10
95	Ores and concentrates of silver, platinum and other metals of the platinum group	10
96	Ores and concentrates of uranium and thorium	10

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

91	Gold ore		10
26.02.00	Slag, dross, scalings and similar waste from the manufacture of iron or steel		10
26.03.00	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds		10
26.04.00	Other slag and ash, including kelp		10
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:		
10	Coal	1 000 kg	2 Ikr
20	Coal briquettes and other solid fuels manufactured from coal	1 000 kg	2 Ikr
27.02.00	Lignite, whether or not agglomerated	1 000 kg	2 Ikr
27.03.00	Peat (including peat litter), whether or not agglomerated	1 000 kg	2 Ikr
27.04.00	Coke and semi-coke of coal, of lignite or of peat	1 000 kg	2 Ikr
27.05.00	Retort carbon	1 000 kg	2 Ikr
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote		

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	oils or with other coal tar distillation products:		
01	Net tar and the like for the manufacture of nets, subject to compliance with definition and decision of the Ministry of Finance		2
09	Other		20
27.07.00	Oils and other products of the distillation of high temperature coal tar; other oils and products as defined in Note 2 to this Chapter		15
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars:		
10	Pitch		20
20	Pitch coke		20
27.09.00	Petroleum oils and oils obtained from bituminous minerals, crude	100 kg	35 au.
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		
10	Partly refined petroleum, including topped crudes	100 kg	35 au.
	Motor spirit:		
21	Aircraft motor spirit		15

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

29	Other motor spirit	50
27.10	Kerosene (including jet fuel) and white spirit:	
31	Kerosene refined as fuel for lamps	15
32	Jet fuel	15
33	White spirit	15
39	Other	15
40	Distillate fuels	100 kg
		35 au.
50	Residual fuel oils	100 kg
		35 au.
60	Lubricating oils and greases	2
	Other:	
71	Impregnating materials for fishing gear	2
72	Rust-preventing materials and rust oil	20
79	Other	10
27.11	Petroleum gases and other gaseous hydrocarbons:	
01	Gases for use as fuel, and for lamps	2
09	Other	20
27.12.00	Petroleum jelly	20
27.13.00	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	15
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:	
10	Petroleum coke	20
20	Other	20
27.15.00	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	35

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

27.16.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	35
27.17.00	Electric current	2
28.01	Halogens (fluorine, chlorine, bromine and iodine):	
10	Chlorine	18
20	Other	18
28.02.00	Sulphur, sublimed or precipitated; colloidal sulphur	18
28.03.00	Carbon, including carbon black, anthracene black, acetylene black and lamp black	18
28.04	Hydrogen, rare gases and other non-metals:	
20	Nitrogen	18
30	Hydrogen and rare gases	7
40	Other	18
28.05	Alkali, alkaline-earth and rare earth metals; yttrium and scandium; mercury:	
10	Mercury	18
20	Other	18
28.06.00	Hydrochloric acid and chlorosulphonic acid	18
28.07.00	Sulphur dioxide	18
28.08.00	Sulphuric acid; oleum	10
28.09.00	Nitric acid; sulphonitric acids	18
28.10.00	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	18
28.11.00	Arsenic trioxide, arsenic pentoxide and acids of arsenic	18
28.12.00	Boric oxide and boric acid	18

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water):	
01	Carbon dioxide	18
09	Other	18
28.14.00	Halides, oxyhalides and other halogen compounds of non-metals	18
23.15.00	Sulphides of non-metals; phosphorus trisulphide	18
23.16.00	Ammonia, anhydrous or in aqueous solution	18
23.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
10	Sodium hydroxide (caustic soda)	10
	Other:	
21	Potassium hydroxide	10
29	Peroxides of sodium or potassium	18
28.18.00	Oxides, hydroxides and peroxides, of strontium, barium or magnesium	18
28.19.00	Zinc oxide and zinc peroxide	18
28.20	Aluminium oxide and hydroxide, artificial corundum:	
10	Aluminium oxide and hydroxide	18
20	Artificial corundum	18
28.21.00	Chromium oxides and hydroxides	18
28.22.00	Manganese oxides	18
28.23.00	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe ₂ O ₃	18
28.24.00	Cobalt oxides and hydroxides	18

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

28.25.00	Titanium oxides	15
28.26.00	Tin oxides (stannous oxide and stannic oxide)	18
28.27.00	Lead oxides; red lead and orange lead	18
28.28.00	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides	18
28.29.00	Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts	18
28.30	Chlorides and oxychlorides:	
01	Calcium chloride	10
09	Other	14
28.31.00	Chlorites and hypochlorites	18
28.32.00	Chlorates and perchlorates	18
28.33.00	Bromides, oxybromides, bromates and perbromates, and hypobromites	18
28.34.00	Iodides, oxyiodides, iodates and periodates	18
28.35.00	Sulphides; polysulphides	18
28.36.00	Dithionites, including those stabilised with organic substances; sulphonylates	18
28.37.00	Sulphites and thiosulphates	18
28.38.00	Sulphates (including alums) and persulphates	18
28.39	Nitrites and nitrates:	
01	Sodium nitrate	10
09	Other	18
28.40.00	Phosphites, hypophosphites and phosphates	18
28.41.00	Arsenites and arsenates	18
28.42	Carbonates and percarbonates; commercial ammonium carbonate	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	containing ammonium carbamate:	
10	Sodium carbonate neutral	10
20	Other	18
28.43.00	Cyanides and complex cyanides	18
28.44.00	Fulminates, cyanates and thiocyanates	18
28.45.00	Silicates; commercial sodium and potassium silicates	18
28.46.00	Borates and perborates	18
28.47.00	Salts of metallic acids (for example, chromates, permanganates, stannates)	18
28.48.00	Other salts and peroxy salts of inorganic acids, but not including azides	18
28.49.00	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined	18
28.50.00	Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds	18
28.51.00	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No 28.50	18
28.52.00	Compounds, inorganic or organic, of thorium,	18

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together	
28.53.00	Liquid air (whether or not rare gases have been removed); compressed air	18
28.54.00	Hydrogen peroxide (including solid hydrogen peroxide)	18
28.55.00	Phosphides	18
28.56	Carbides (for example, silicon carbide, boron carbide, metallic carbides):	
10	Calcium carbide	18
20	Other	18
28.57.00	Hydrides, nitrides and azides, silicides and borides	18
28.58.00	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals	18
29.10	Hydrocarbons:	
10	Styrene	18
	Other:	
22	Aromatic hydrocarbons, other than styrene, subject to compliance with definition and decision of the Ministry of Finance	15
29	Other	18
29.02.00	Halogenated derivatives of hydrocarbons	18
29.03.00	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	18
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

10	Methanol (methyl alcohol)	18
	Other:	
21	Ethylene glycol (anti-freeze agent)	35
29	Other	18
29.05.00	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.06.00	Phenols and phenol-alcohols	18
29.07.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	18
29.08.00	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.09.00	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	14
29.10.00	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes:	
01	Formaldehyde and formalin	10
09	Other	18
29.12.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products	18

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	falling within heading No 29.11	
29.13.00	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.14	Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
01	Acetic acid, its salts, esters and anhydrides	18
09	Other	18
29.15.00	Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.16.00	Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.17.00	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.18.00	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.19.00	Phosphoric esters and their salts, including	18

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
29.20.00	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.21.00	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.22.00	Amine-function compounds	18
29.23.00	Single or complex oxygen-function amino-compounds	18
29.24.00	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins	18
29.25.00	Amide-function compounds	18
29.26.00	Imide-function compounds and imine-function compounds	18
29.27.00	Nitrile-function compounds	18
29.28.00	Diazo-, azo- and azoxy-compounds	18
29.29.00	Organic derivatives of hydrazine or of hydroxylamine	18
29.30.00	Compounds with other nitrogen-functions	18
29.31.00	Organo-sulphur compounds	18
29.32.00	Organo-arsenic compounds	18
29.33.00	Organo-mercury compounds	18
29.34.00	Other organo-inorganic compounds	18
29.35.00	Heterocyclic compounds; nucleic acids	18
29.36.00	Sulphonamides	18
29.37.00	Sultones and sultams	18
29.38.00	Provitamins and vitamins, natural or reproduced by synthesis (including natural	18

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	
29.39.00	Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones; other steroids used primarily as hormones	18
29.40	Enzymes:	
01	Rennet	10
09	Other	18
29.41.00	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	18
29.42.00	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	18
29.43.00	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos 29.39, 29.41 and 29.42	18
29.44.00	Antibiotics	10
29.45.00	Other organic compounds	18
30.01.00	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	15
30.02.00	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	15

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

30.03	Medicaments (including veterinary medicaments):	
01	Medicated sweets	70
09	Other	15
30.04.00	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	35
30.05.00	Other pharmaceutical goods	35
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:	
02	Fertilizers in retail packings of 10 kg or less and fertilizers in tablets and similar prepared forms	40
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:	
01	Catechu and the like for colouring fishing gear	2
09	Other	15
32.05.00	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo	15
32.06.00	Colour lakes	15
32.07.00	Other colouring matter; inorganic products of a kind used as luminophores	15

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

32.08.00	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes	15
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; colouring dyes or other matter in forms or packings of a kind sold by retail:	
02	Printing foils	30
32.10.00	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	35
32.13	Writing ink, printing ink and other inks:	
10	Printing ink	10
20	Other	50
33.01.00	Essential oils (terpeneless or not); concretes and absolutes; resinoids	30
33.02.00	Terpenic by-products of the deterpenation of essential oils	30
33.03.00	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained	30

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	by cold absorption or by maceration	
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries:	
01	Taste-improving substances for industrial uses	20
02	Odoriferous substances for industrial uses	20
09	Other	20
33.05.00	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	40
33.06	Perfumery, cosmetics and toilet preparations:	
02	Face powders	100
04	Perfumes	100
05	Preparations for the care of the nails	100
06	Shaving creams	100
07	Preparations for the care of the teeth	50
08	Lipsticks	100
09	Other	100
34.03.00	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals	2
34.04.00	Artificial waxes (including water-soluble waxes); prepared waxes, not	20

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	emulsified or containing solvents	
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No 34.04:	
03	Shoe polishes and leather polishes	80
04	Metal polishes	20
09	Other	80
34.07.00	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as 'dental wax' or as 'dental impression compounds', in plates, horseshoe shapes, sticks and similar forms	35
ex 35.01.00	Casein glues	30
35.02.00	Albumins, albuminates and other albumin derivatives	25
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:	
09	Other	70
35.04.00	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed	25
35.05.00	Dextrins and dextrin glues; soluble or roasted starches; starch glues	25
36.01.00	Propellant powders	18
36.02.00	Prepared explosives, other than propellant powders	35

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

36.03.00	Mining, blasting and safety fuses	35
36.04.00	Percussion and detonating caps; igniters; detonators	35
36.06.00	Matches (excluding Bengal matches)	100
36.07.00	Ferro-cerium and other pyrophoric alloys in all forms	100
36.08.00	Other combustible preparations and products	80
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth:	
01	X-ray films and plates, unexposed	30
09	Other	35
37.02	Film in rolls; sensitized, unexposed, perforated or not:	
01	X-ray films	30
02	Cinematograph films	35
09	Other	35
37.03.00	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed	35
37.04.00	Sensitized plates and film, exposed but not developed, negative or positive	35
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive:	
09	Other	35
37.06.00	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	35
37.07.00	Other cinematograph film, exposed and developed, whether or not incorporating	50 Ikr

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	sound track, negative or positive 1 kg	
37.08.00	Chemical products and flashlight materials, of a kind and in a form suitable for use in photography	35
38.01.00	Artificial graphite; colloidal graphite, other than suspensions in oil	25
38.02.00	Animal black (for example, bone black and ivory black), including spent animal black	25
38.03.00	Activated carbon (decolorizing, depolarizing or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products	25
38.04.00	Ammoniacal gas liquors and spent oxide produced in coal gas purification	25
38.05.00	Tall oil	25
38.06.00	Concentrated sulphite lye	25
38.07.00	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding 'pine oils' not rich in terpineol)	25
38.08.00	Resin and resin acids, and derivatives thereof other than ester gums included in heading No 39.05; rosin spirit and rosin oils	25
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No 38.18); wood creosote; wood naphtha; acetone oil:	
01	Methyl-alcohol, unpurified	25
02	Acetone oil	25

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

09	Other	25
38.10.00	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	25
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):	
01	Parasiticide dips, according to further definition and decision of the Ministry of Finance	20
02	Anti-sprouting products and weed-killers; plant health products	20
09	Other	25
38.12.00	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	25
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes:	
01	Soldering and welding materials	14
09	Other	25
38.14.00	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity	25

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	improvers, anti-corrosive preparations and similar prepared additives for mineral oils	
38.15.00	Prepared rubber accelerators	25
38.16.00	Prepared culture media for development of micro-organisms	25
38.17.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	25
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:	
	Chemical products and preparations, other than those of subheading 20:	
11	Brake fluid and anti-freeze preparations	35
12	Mineral preparations for road-marking	20
13	Products for waterproofing concrete	35
14	Carbons for the manufacture of carbon brushes	21
15	Reagents; fusible ceramic firing testers	25
16	Catalysts for industrial manufacture	25
17	Naphthenes	25
19	Other	50
20	Refractory cements or mortars	25
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):	
01	Binding agents for the manufacture of fishing gear, subject to compliance with further definition and decision of the Ministry of Finance	2
02	Unworked solutions, powder, blocks, lumps and waste	15
03	Profile shapes, tubes and monofil	25
04	Plates obviously specially made for the manufacture of soles for shoes	15
05	Sheets, foil, plates, casings and the like, undyed (transparent), unfigured and not printed or marked, of a thickness of 0·4 mm or less	15
06	Adhesive tape	25
08	Sheets, foil, plates, casings and the like, not printed, transparent or opaque, of a thickness exceeding 0·4 mm up to and including 1·0 mm	20
09	Other	30
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):	
	Solutions, emulsions, powder, blocks, lumps and waste:	
77	Polyethylene	10

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

78	Polystyrene	21
79	Other	15
83	Profile shapes, tubes and monofil	25
84	Plates indicating that they are specially made for the manufacture of soles for shoes	15
85	Sheets, foil, plates, casings and the like, undyed (transparent), unfigured and not printed or inscribed, of a thickness of 0.4 mm or less	15
86	Tapes	25
87	Flooring and floor tiles	35
88	Plates for the manufacture of photoengravings	7
92	Corrugated plates	15
99	Other	40
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (for example, collodions, celluloid); vulcanized fibre:	
10	Vulcanized fibre	21
	Other:	
21	Binding agents for the manufacture of fishing gear, subject to compliance with further definition and decision of the Ministry of Finance	2
22	Unworked solutions, powder, blocks, lumps and waste	15
23	Profile shapes, tubes and monofil	25
24	Plates obviously specially made for the manufacture of soles for shoes	15

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

25	Sheets, foil, plates, casings and the like, undyed (transparent), unfigured and not printed or marked, of a thickness of 0.4 mm or less	15
26	Adhesive tape	25
29	Other	30
39.04	Hardened proteins (for example, hardened casein and hardened gelatin):	
01	Unworked solutions, powder, blocks, lumps and waste	15
02	Profile shapes, tubes and monofil	25
03	Sheets, foil, plates, casings and the like, undyed (transparent); unfigured and not printed or marked, of a thickness of 0.4 mm or less	15
09	Other	30
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidized rubber, cyclicized rubber):	
01	Unworked solutions, powder, blocks, lumps and waste	15
02	Profile shapes, tubes and monofil	25
03	Sheets, foil, plates, casings and the like, undyed (transparent), unfigured and not printed or marked, of a thickness of 0.4 mm or less	15
04	Adhesive tape	25
09	Other	30
39.06	Other high polymers, artificial resins and artificial plastic materials, including	

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	alginic acid, its salts and esters; linnoxyn:	
01	Unworked solutions, powder, blocks, lumps and waste	15
02	Profile shapes, tubes and monofil	25
03	Sheets, foil, plates, casings and the like, undyed (transparent), unfigured and not printed or marked, of a thickness of 0.4 mm or less	15
09	Other	30
39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06:	
34	Products for nursing and medical purposes	35
36	Milk churns of 10 litres or more	10
37	Fittings, and also pipe and engine gaskets and similar small parts for engines	25
38	Bolts, nuts, washers and the like	25
39	Water press-weight apparatus	35
41	Tanks, tubs and other large containers with other large vessels of over 300 litres cubic capacity	35
43	Lamps, lamp shades and illuminating apparatus	35
51	Articles specially intended for ships, according to definition and decision of the Ministry of Finance	25
52	Tools, not elsewhere specified	25
54	Sanitary articles	80
62	Prefabricated houses and constructions and parts of houses, according to definition and decision of the Ministry of Finance	40

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63	Wall plates, cast in a mould	40
64	Watch glasses and watch bracelets	50
65	Glass panes	50
66	Cut artificial bait for hand-line sea fishing	4
67	Milk containers, according to definition and decision of the Ministry of Finance	20
71	Fence posts	10
72	Globes and glasses for navigational lights and buoy lights	25
73	Decorative articles	100
74	Brush bodies made of plastic material	35
75	Studs for marking street crossings	35
76	Handles for bags	30
89	Other	70
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized natural rubber latex; natural rubber, balata, guttapercha and similar natural gums:	
01	Latex, liquid, in powder or paste, whether or not stabilized	21
02	Plates obviously specially made for the manufacture of soles for shoes	10
09	Other	21
40.02	Synthetic rubber latex; pre-vulcanized synthetic rubber latex; synthetic rubber; factice derived from oils:	
01	Synthetic latex, liquid or in powder, whether or not stabilized	21
09	Other	21
40.03.00	Reclaimed rubber	25

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

40.04.00	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	21
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 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:	
01	For the manufacture of shoes, if obviously specially made for such use	7
09	Other	21
40.06.00	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)	21
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanized rubber:	
01	Of sponge rubber for the manufacture of shoes, if obviously specially made for such use	15

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03	Floor coverings	35
04	Rods, profile shapes and strip	25
09	Other	35
40.09	Piping and tubing, of unhardened vulcanized rubber:	
01	Piping and tubing for high-pressure conduits, capable of resisting a pressure of 20 kg per square metre or more	7
09	Other	25
40.10.00	Transmission, conveyor or elevator belts or belting, of vulcanized rubber	25
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kind:	
01	Rubber tyres for automobiles and motor-cycles, new	40
02	Rubber tyres of all types, used	35
09	Other	40
40.12.00	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanized rubber, with or without fittings of hardened rubber	35
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanized rubber:	
01	Diving suits	20
03	X-ray apparel with lead lining	35
40.14	Other articles of unhardened vulcanized rubber:	
01	Bobbins	2
03	Brush bodies	35
04	Machine packings and condensing strips	25

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05	Articles for technical use, rings for preserving tins and handtools	25
06	Sliced artificial bait for handline sea fishing	4
07	Articles specially made for ships	25
03	Doors	30
09	Other	70
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:	
01	For the manufacture of shoes, if obviously specially made for such use	15
09	Other	25
40.16	Articles of hardened rubber (ebonite and vulcanite):	
01	Sanitary and hygienic articles	35
09	Other	70
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool:	
	Bovine and equine hides, other than calf skins:	
11	Bovine hides for use in the manufacture of fishing nets, unworked but salted and/or treated with copper sulphate	4
19	Other	14
20	Calf skins	14
30	Goat and kid-skins	14
40	Sheep and lamb-skins in the wool	14
50	Sheep and lamb-skins without the wool	14
60	Other	14

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41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No 41.06, 41.07 or 41.08:	
	Other:	
21	For soles and insoles, if obviously intended for such use	10
29	Other	14
41.03.00	Sheep and lamb-skin leather, except leather falling within heading No 41.06, 41.07 or 41.08	14
41.04.00	Goat and kid-skin leather, except leather falling within heading No 41.06, 41.07 or 41.08	14
41.05	Other kinds of leather, except leather falling within heading No 41.06, 41.07 or 41.08:	
01	Pigskin leather	14
09	Leather, not elsewhere specified (including fish-skin leather)	14
41.06.00	Chamois-dressed leather	14
41.07.00	Parchment-dressed leather	14
41.08.00	Patent leather and imitation patent leather; metallized leather	14
41.09.00	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	14
41.10.00	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	14
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

03	Watch bracelets	50
04	X-ray gloves	35
05	Welders' gloves, protective aprons and sleeves, of leather	7
42.05	Other articles of leather or of composition leather:	
01	Leather borders for the manufacture of shoes, if such special use is indicated	10
02	Handles for bags	30
03	Articles for medical treatment	35
09	Other	65
42.06.00	Articles made from gut (other than silkworm gut), from gold-beater's skin; from bladders or from tendons	65
43.04	Artificial fur and articles made thereof;	
01	Artificial fur	30
44.01.00	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	30
44.02.00	Wood charcoal (including shell and nut charcoal), agglomerated or not	30
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down:	
10	Pulp wood	25
20	Sawlogs and veneer logs, of coniferous species	25
30	Sawlogs and veneer logs, of non-coniferous species	25
40	Pit-props	25
	Other:	
51	Scaffolding poles and posts for fish-drying purposes subject to compliance with definition and decision of the Ministry of Finance	2

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52	Fencing posts	10
53	Telegraph and electric line poles	25
59	Other	25
44.04	Wood, roughly squared or half-squared, but not further manufactured:	
10	of coniferous species	25
20	Other	25
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:	
	of coniferous species:	
11	Deck planks of oregon-pine, pitchpine or douglas fir, 3" X 5" or other	15
19	Other	25
	Other:	
21	of oak	15
22	of beech	20
23	of birch or maple	20
24	of mahogany	20
25	of teak	20
29	other	20
44.06.00	Wood paving blocks	25
44.07.00	Railway or tramway sleepers of wood	25
44.09	Hoopwood; split poles, piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids:	
09	Other	25
44.10.00	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked,	25

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	suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like	
44.11.00	Drawn wood; match splints; wooden pegs or pins for footwear	30
44.12.00	Wood wool and wood flour	25
44.13	Wood (including blocks, strips and friezes for parquet or wood-block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured:	
	Of coniferous species:	
11	Deck planks of oregon-pine, pitch-pine or douglas fir, 3" X 5" or over	15
19	Other	25
29	Other	30
44.14.00	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm	18
44.15.00	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry	30
44.16.00	Cellular wood panels, whether or not faced with base metal	30
44.17.00	'Improved' wood, in sheets, blocks or the like.	30
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	resins or other organic binding substances, in sheets, blocks or the like:	
01	Veneer sheets of a thickness exceeding 15 mm	20
09	Other	30
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No 44.08:	
09	Other	25
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:	
02	Shoemakers' lasts	7
09	Other	25
44.26.00	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	7
44.28	Other articles of wood:	
85	Steering wheels	25
86	Saddle-trees and horse-collars	35
91	Joiners' benches	7
92	Handles for cupboards and doors	30
93	Wooden pins	35
99	Other	70
45.01.00	Natural cork, unworked, crushed, granulated or ground; waste cork	21
45.02.00	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	21
45.03	Articles of natural cork:	
01	Cork floats for fishing nets	2
03	Cork stoppers	35

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

09	Other	40
45.04	Agglomerated cork (being agglomerated with or without a binding substance) and articles of agglomerated cork:	
01	Cork articles for shoe manufacture, subject to compliance with further definition and decision of the Ministry of Finance	21
02	Insulating cork	25
03	Machine packings, tubes and the like, of cork	25
04	Cork parquet	50
05	Cork for bottle caps	35
09	Other	60
46.01.00	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	25
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:	
01	Mats for packing purposes, subject to compliance with further definition and decision of the Ministry of Finance	20
03	Shades	90
09	Other	60
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape, articles made up from goods falling within heading No 46.01 or 46.02; articles of loofah:	
02	Straps for handbags made from plaiting materials	30
09	Other	100

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47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material:	
10	Mechanical wood pulp	14
20	Pulp other than wood pulp	14
30	Chemical wood pulp, dissolving grades	14
40	Soda wood pulp and sulphate wood pulp, unbleached	14
50	Soda wood pulp and sulphate wood pulp, bleached (other than dissolving grades)	14
60	Sulphite wood pulp, unbleached	14
70	Sulphite wood pulp, bleached (other than dissolving grades)	14
80	Semi-chemical wood pulp	14
47.02.00	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	14
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:	
40	Cigarette paper	70
	Other:	
53	Wall and floor paperboard	21
48.05.00	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets	20
48.06.00	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	7
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	matter within Chapter 49), in rolls or sheets:	
10	Printing and writing paper	7
	Other:	
85	Adhesive paper	7
86	Wallpaper	35
87	Insulating board	30
92	Paper board for printing blocks	7
93	Materials for engine gaskets	25
94	Corrugated roofing felt	15
99	Other	20
48.08.00	Filter blocks, slabs and plates, of paper pulp	25
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders:	
01	Building board of a thickness exceeding 15 mm	20
09	Other	30
48.10.00	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	70
48.11.00	Wallpaper and lincrusta; window transparencies of paper	35
48.12.00	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	35
48.13.00	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	7
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	compendiums, of paper or paperboard, containing only an assortment of paper stationery:	
01	Envelopes, unprinted	30
02	Envelopes, printed	50
03	Letter paper in boxes, wallets and the like	50
09	Other	35
48.15	Other paper and paperboard, cut to size or shape:	
01	Adhesive tape	4
02	Rolls for calculating machines, telegraphs and the like	35
03	Writing paper, stencil paper and drawing paper, unprinted	7
05	Filtering sheets, cut to shape	25
05	Cylinders (containers made from paper)	25
09	Other	30
48.20.00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not Perforated or hardened)	7
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:	
01	Machine packings and similar articles for machines, also dress patterns	25
02	Cards for statistical machines, cards for graphic meters and sheets and rolls for self-recording apparatus	15
04	Serviettes, towels, tablecloths, trays and the like	70
05	Paper for echo sounders	4
09	Other	70
50.01.00	Silkworm cocoons suitable for reeling	14

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50.02.00	Raw silk (not thrown)	14
50.03.00	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	21
53.08.00	Yarn of fine animal hair (carded or combed), not put up for retail sale	20
54.05	Woven fabrics of flax or of ramie:	
01	Canvas and tarpaulin cloth	15
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed:	
01	Cotton waste (wipings)	25
55.06	Cotton yarn, put up for retail sale:	
01	Thread	15
09	Other	15
55.09	Other woven fabrics of cotton:	
	Unbleached, not mercerized:	
11	Canvas and tarpaulin, weighing over 500 grammes per square metre	15
12	Canvas and tarpaulin, weighing from 300 up to 500 grammes per square metre	20
	Other:	
21	Canvas and tarpaulin, weighing over 500 grammes per square metre	15
22	Canvas and tarpaulin, weighing from 300 up to 500 grammes per square metre	20
56.07	Woven fabrics of man-made fibres (discontinuous or waste):	
	of synthetic fibres:	
11	Canvas and tarpaulin cloth	15
	of regenerated fibres:	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

21	Canvas and tarpaulin cloth	15
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):	
	Other:	
21	Furniture stuffing in sheets	25
57.07	Yarn of other vegetable textile fibres;	
02	Net yarn, subject to compliance with further definition and decision of the Ministry of Finance	2
57.08.00	Paper yarn	5
57.09	Woven fabrics of true hemp:	
01	Wrapping fabrics	2
02	Canvas and tarpaulin cloth	15
03	Woven fabrics, in one colour and plain, entirely of hemp or hemp mixed with other natural vegetable textile fibre	20
09	Other	20
57.10	Woven fabrics of jute or of other textile bast fibres of heading No 57.03:	
01	Wrapping fabrics	2
02	Canvas and tarpaulin cloth	15
03	Woven fabrics, in one colour and plain, entirely of jute or jute mixed with other natural vegetable textile fibres	20
09	Other	20
57.11.00	Woven fabrics of other vegetable textile fibres	20
57.12.00	Woven fabrics of paper yarn	20
59.01	Wadding and articles of wadding; textile flock and dust and mill neps:	
09	Other	25

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59.02	Felt and articles of felt, whether or not impregnated or coated:	
01	Felt	25
04	Roofing-felt	35
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:	
02	Shoe-laces.	30
09	Other	35
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:	
01	Bookbinding cloth, painting canvas, canvas and the like for the manufacture of shoes, coated with gum or amylaceous substances and the like, subject to compliance with further definition and decision of the Ministry of Finance	15
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:	
01	Tarpaulin cloth	15
02	Bookbinding cloth, subject to compliance with further definition and decision of the Ministry of Finance	15
03	Insulating and wrapping adhesive tape	25
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil:	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

01	Tarpaulin cloth	15
02	Insulating tape	25
59.10.00	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	35
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods:	
01	Tarpaulin cloth	15
02	All-overs	35
03	Articles obviously specially made for the manufacture of shoes	25
04	Insulating tape	25
09	Other	20
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like:	
01	Tarpaulin cloth	15
59.13.00	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	20
59.14.00	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles	18
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:	
01	Fire hoses	30

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

09	Other	35
59.16.00	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	25
59.17.00	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	25
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized:	
01	Meat bags	2
62.03	Sacks and bags, of a kind used for the packing of goods:	
01	Meat bags of textile materials	2
02	Sacks and bags of jute	2
09	Other	2
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods:	
01	Tarpaulins and sails	35
62.05	Other made-up textile articles (including dress patterns):	
01	Shoe-laces	30
03	Safety belts	20
04	Bracelets	50
05	Window pane sealing material	35
06	Wallboarding	40
07	Tanks of a volume of over 300 litres	35
08	Woven tubes for packaging	35
63.01.00	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No 58.01, 58.02 or 58.03), of textile materials, footwear and	40

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	headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	
63.02.00	Used or new scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables	35
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material:	
01	Sea boots with a low heel (not intended for use over other shoes), subject to compliance with further definition and decision of the Ministry of Finance	25
09	Other	50
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal:	
01	Uppers, except counters and toecaps	45
09	Other	11
64.06.00	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	65
65.01.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	30
65.02.00	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	30
65.03.00	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed	65

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

65.04.03	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	65
65.05.00	Hats and other headgear (including hair-nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	65
65.06	Other headgear, whether or not lined or trimmed:	
01	Protection helmets	7
09	Other	65
65.07.00	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	30
66.01.00	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	45
66.02.00	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	25
66.03.00	Parts, fittings, trimmings and accessories of articles falling within heading No 66.01 or 66.02	25
67.01.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods falling within heading No 05.07 and worked quills and scapes)	100
67.02.00	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	100
67.03.00	Human hair, dressed, thinned, bleached or otherwise	70

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	worked; wool or other animal hair prepared for use in making wigs and the like	
67.04.00	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair-nets)	100
67.05.00	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	100
68.03.00	Worked slate and articles of slate, including articles of agglomerated slate	35
68.04.00	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery	7
68.05.00	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	7
68.06.00	Natural or artificial abrasive powder or grain; on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut	25

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	to shape or sewn or otherwise made up	
68.08.00	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal-tar pitch)	35
68.09.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	35
68.10	Articles of plastering material:	
01	For buildings, subject to compliance with further definition and decision of the Ministry of Finance	35
09	Other	80
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not:	
01	For buildings, subject to compliance with further definition and decision of the Ministry of Finance	35
09	Other	80
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like:	
01	For buildings, subject to compliance with further definition and decision of the Ministry of Finance	35
02	Corrugated roofing sheets	15
09	Other	80
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing,	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	asbestos jointing), reinforced or not, other than goods falling within heading No 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:	
01	Machine packings of fabricated asbestos, or of mixtures: with a basis of asbestos and the like	25
09	Other	25
68.14.00	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	25
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:	
01	Household utensils	100
03	Flowerpots for planting (which dissolve in the earth)	20
09	Other	80
69.01.00	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example kieselguhr, tripolite or diatomite)	14
69.02.00	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No 69.01	14
69.03.00	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs,	14

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No 69.01	
69.04.00	Building bricks (including flooring blocks, support or filler tiles and the like)	35
69.05.00	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	35
69.07.00	Unglazed setts, flags and paving, hearth and wall tiles	35
69.08.00	Glazed setts, flags and paving, hearth and wall tiles	35
69.09.00	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	35
69.10.00	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	80
69.11.00	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	100
69.12.00	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	100
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture:	
09	Other	100
69.14.00	Other articles	70

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

70.01.00	Waste glass (cullet); glass in the mass (excluding optical glass)	18
70.02.00	Glass of the variety known as 'enamel' glass, in the mass, rods and tubes	18
70.03.00	Glass in balls, rods and tubes, unworked (not being optical glass)	18
70.04.00	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	18
70.05.00	Unworked drawn or blown glass (including flashed glass), in rectangles	18
70.06.00	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	18
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge-worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like:	
09	Other	50
70.08.00	Safety glass consisting of toughened or laminated glass, shaped or not	50
70.10 01	Carboys, bottles, jars, pots, tubular containers and similar containers of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass:	
01	Milk bottles	14
70.17.00	Laboratory, hygienic and pharmaceutical glassware,	35

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	whether or not graduated or calibrated; glass ampoules	
70.18.00	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	50
70.19.00	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small wares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini)	100
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:	
10	Yarns	20
20	Fabrics	30
30	Other	35
70.21	Other articles of glass:	
01	Fishing-net floats	2
09	Other	70
71.01.00	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	20
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

10	Industrial diamonds	20
20	Diamonds other than industrial diamonds	20
30	Other	20
71.03.00	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	20
71.04.00	Dust and powder of natural or synthetic precious or semi-precious stones	20
71.05.00	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured	20
71.06.00	Rolled silver, unworked or semi-manufactured	20
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:	
10	Gold bullion	20
20	Other	20
71.08.00	Rolled gold on base metal or silver, unworked or semi-manufactured	20
71.09.00	Platinum and other metals of the platinum group, unwrought or semi-manufactured	20
71.10.00	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	20
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls and other waste and scrap, of precious metal:	

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10	Of silver or of platinum or of other metals of the platinum group	20
20	Of gold	20
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No 71.12:	
01	Knives, spoons, forks and the like, of silver or rolled silver	60
09	Other	60
71.14	Other articles of precious metal or rolled precious metal:	
01	For technical use, subject to compliance with further definition and decision of the Ministry of Finance	35
09	Other	60
71.15.00	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	60
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:	
10	Spiegeleisen	2
20	Other	2
73.02	Ferro-alloys:	
10	Ferro-manganese	2
20	Other	2
73.03.00	Waste and scrap metal of iron or steel (ECSC)	2
73.04.00	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	2
73.05	Iron or steel powders; sponge iron or steel:	
10	Iron or steel powders	2

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20	Sponge iron or steel	2
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel	
10	Puddled bars and pilings; blocks, lumps and similar forms	2
20	Ingots	2
73.07.00	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	2
73.08.00	Iron or steel coils for re-rolling	2
73.09.00	Universal plates of iron or steel (ECSC)	2
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:	
	Wire rod:	
11	Wire rod used in the manufacture of nails, subject to compliance with further definition and decision of the Ministry of Finance	7
12	Reinforcing rods less than 13 centimetres in diameter	35
13	Extruded wire, 6 mm or less in thickness	25
19	Other	2
21	Reinforcing iron for concrete	35
23	Hollow mining drill steel	25
29	Other	2
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,	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	punched or made from assembled elements:	
10	Angles, shapes and sections 80 mm or more; sheet piling	2
20	Other	2
73.12.00	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	2
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:	
10	Sheets and plates more than 4·74 mm in thickness, other than tinned or corrugated plates and sheets	2
20	Sheets and plates 3—4·74 mm in thickness, other than tinned or corrugated plates and sheets	2
30	Sheets and plates less than 3 mm in thickness, not plated, coated or clad	2
40	Tinned plates and sheets	0
51	Corrugated sheets (roofing sheets)	15
59	Other	7
73.14	Iron or steel wire, whether or not coated, but not insulated:	
01	Welding wire	7
09	Other	18
73.15	Alloy steel and high-carbon steel in the forms mentioned in headings Nos 73.06 to 73.14:	
61	Ingots of high-carbon steel	2
62	Ingots of alloy steel	2
63	Blooms, billets, slabs, sheet bars and roughly forged pieces, of high-carbon steel	2
64	Blooms, billets, slabs, sheet bars and roughly forged pieces, of alloy steel	2

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

65	Coils for re-rolling, of high-carbon steel	2
66	Coils for re-rolling, of alloy steel	2
67	Wire rod of high-carbon steel	2
68	Wire rod of alloy steel	2
69	Bars and rods (excluding wire rod) and hollow mining drill steel, of high-carbon steel	2
71	Bars and rods (excluding wire rod) and hollow mining drill steel, of alloy steel	2
72	Angles, shapes and sections, 80 mm or more, and sheet piling, of high-carbon steel	2
73	Angles, shapes and sections, 80 mm or more, and sheet piling, of alloy steel	2
74	Angles, shapes and sections, less than 80 mm, of high-carbon steel	2
75	Angles, shapes and sections, less than 80 mm, of alloy steel	2
76	Sheets and plates, more than 4·75 mm in thickness, and universal plates, of high-carbon steel	2
77	Sheets and plates, more than 4·75 mm in thickness, and universal plates, of alloy steel	2
78	Sheets and plates, 3 mm or more but more than 4·75 mm in thickness, of high-carbon steel	2
79	Sheets and plates, 3 mm or more but not more than 7·45 mm in thickness, of alloy steel	2
81	Sheets and plates, less than 3 mm in thickness, not plated, coated or clad, of high-carbon steel	2

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

82	Sheets and plates, less than 3 mm in thickness, not plated, coated or clad, of alloy steel	2
83	Sheets and plates, less than 3 mm in thickness, plated, coated or clad, of high-carbon steel	2
84	Sheets and plates, less than 3 mm in thickness, plated, coated or clad, of alloy steel	2
85	Hoop and strip, of high-carbon steel	2
86	Hoop and strip, of alloy steel	2
87	Wire of high-carbon steel	2
88	Wire of alloy steel	2
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for joining or fixing rails:	
10	Rails	10
20	Other	10
73.17.00	Tubes and pipes, of cast iron	35
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:	
10	Blanks for tubes and pipes	25
	‘Seamless’ tubes and pipes:	
21	Hollow steel axles for manufacturing, according to further definition and decision of the Ministry of Finance	2
29	Other	35
	Other:	

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31	Profile pipes for manufacturing, according to further definition and decision of the Ministry of Finance	2
32	Conduits for electric wiring	25
39	Other	35
73.19.00	High-pressure hydro-electric conduits of steel, whether or not reinforced	35
73.20.00	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	25
73.21	Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:	
01	Quays and bridges, incomplete or complete, assembled; plates, strips, rods, angles, profiles, tubes and the like, prepared for use in quays and bridges	35
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods:	
02	Milk churns of 10 litres or more	10
73.24.00	Containers, of iron or steel, for compressed or liquefied gas	25
73.25	Stranded wire, cables, cordage, ropes, plaited bonds,	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	slings and the like, of iron or steel wire, but excluding insulated electric cables:	
01	Wire ropes of 0·5 cm in diameter or less	20
02	Wire ropes of more than 0·5 cm in diameter	2
09	Other	35
73.26.00	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	15
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:	
01	Reinforcing fabric for concrete	35
02	Fencing (whether or not coated with plastic materials) of wire of 2 mm in thickness or more	10
09	Other	20
73.28.00	Expanded metal, of iron or steel	14
73.29	Chain and parts thereof, of iron or steel:	
01	Chain of which the cross-sectional dimension of the links is 10 mm or more	4
02	Skid chains or parts thereof, for motor vehicles and other vehicles, of which the cross-sectional dimension of the links is 4—10 mm	35
03	Transmission chains	25
09	Other	25
73.30.00	Anchors and grapnels and parts thereof, of iron or steel	4
73.32.00	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or	25

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel	
73.33.00	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel	50
73.34.00	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	50
73.35.00	Springs and leaves for springs, of iron or steel	35
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:	
01	Ranges and stoves, burning coal and other solid fuel, and parts thereof	35
02	Ranges and stoves, burning liquid fuel and parts thereof	35
03	Gas stoves, gas ranges, and parts thereof	35
09	Other	35
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:	
	Domestic articles and parts thereof:	
11	Of stainless steel	100

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19	Other	100
	Sanitary ware for indoor use and parts thereof:	
21	Basins of stainless steel, stamped for the manufacture of sinks, but not manufactured	50
23	Articles for nursing and medical purposes	35
29	Other	80
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel:	
01	Iron and steel wool	25
09	Other	100
73.40	Other articles of iron or steel:	
10	Iron castings in the rough state	7
20	Steel castings in the rough state	7
30	Steel and iron forgings (including drop forgings) in the rough state	7
	Other:	
43	Fence posts	10
45	Watch bracelets	50
46	Articles specially for ships, subject to compliance with further definition and decision of the Ministry of Finance	25
48	Ground cable junction boxes and electric-wire junction boxes	25
51	Boiler fire tubes, dished endplates for boilers and other pressure vessels	7
59	Other	70
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap:	

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10	Copper matte	4
20	Copper waste and scrap	4
30	Unrefined copper	4
40	Refined copper	4
74.02.00	Master alloys	4
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:	
01	Bars, rods, angles, shapes and sections	4
02	Wire	15
03	Welding wire	7
74.04.00	Wrought plates, sheets and strip, of copper	4
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:	
01	Foil for radiator tubes and materials for printed circuits	7
09	Other	25
74.06.00	Copper powders and flakes	4
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper:	
01	Of phosphor-bronze casing metal, not processed	4
09	Other	25
74.08.00	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	25
74.10.00	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	35

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

74.11.00	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	20
74.12.00	Expanded metal, of copper	14
74.13.00	Chain and parts thereof, of copper	60
74.15.00	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	25
74.16.00	Springs, of copper	25
74.17.00	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	70
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:	
01	Sanitary ware for indoor use, and parts of such articles	80
09	Other	100
74.19	Other articles of copper:	
01	Fishing-tackle fasteners, swivels, rings for surround nets and the like for fishing gear, according to further definition and decision of the Ministry of Finance	2
02	Articles specially meant for use on board ship, according to further definition and decision of the Ministry of Finance	25
03	Electric junction boxes	25

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04	Articles of copper or copper alloys not further worked than roughly formed	7
09	Other	70
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electroplating anodes); nickel waste and scrap:	
10	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy	4
20	Nickel waste and scrap	4
30	Unwrought nickel	4
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:	
01	Bars and rods, angles, shapes and sections	4
02	Wire	15
75.03.00	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	4
75.04.00	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel	25
75.05.00	Electroplating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	4
75.06	Other articles of nickel:	
02	Sanitary ware	80
03	Domestic articles	100
09	Other	70
76.01	Unwrought aluminium; aluminium waste and scrap:	
10	Aluminium waste and scrap	4
20	Unwrought aluminium	4

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76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire:	
01	Bars, rods, angles, shapes and sections	4
02	Welding wire	7
09	Other	15
76.03	Wrought plates, sheets and strip, of aluminium:	
01	Corrugated or formed plates for buildings	15
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm:	
01	Material for milk-bottle caps	14
09	Other	25
76.05.00	Aluminium powders and flakes	4
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium:	
01	Profile pipes for manufacturing purposes, according to further definition and decision of the Ministry of Finance	4
09	Other	25
76.07.00	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	25
76.08.00	Structures, and parts of structures (for example, hangars, and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods,	40

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	
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:	
01	Milk churns of 10 litres or more	10
04	Collapsible tubes	25
76.11.00	Containers, of aluminium, for compressed or liquefied gas	25
76.12.00	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	35
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire:	
01	Reinforcing fabric for concrete	35
02	Wire fencing of a thickness of not less than 2 mm	20
09	Other	35
76.14.00	Expanded metal, of aluminium	14
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium:	
01	Sanitary ware	80
02	Domestic articles	100
76.16	Other articles of aluminium:	
01	Net floats	2
03	Nails, tacks, screws and the like	25

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04	Articles specially intended for ships, according to further definition and decision of the Ministry of Finance	25
06	Insulating plates	4
07	Electric-wire jointing boxes, and studs for marking streets	25
08	Articles of aluminium not further worked than roughly formed	7
09	Other	70
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:	
10	Magnesium waste and scrap	11
20	Unwrought magnesium	11
77.02.00	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	25
77.03.00	Other articles of magnesium	35
77.04.00	Beryllium, unwrought or wrought, and articles of beryllium	35
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap:	
10	Lead waste and scrap	4
20	Unwrought lead	4
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire:	
01	Bars, rods, angles, shapes and sections	4
02	Wire	15

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78.03.00	Wrought plates, sheets and strip, of lead	4
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1700 grammes per square metre; lead powders and flakes:	
01	Powders	4
09	Other	25
78.05.00	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	25
78.06	Other articles of lead:	
01	Sinkers, lead weights for fishing nets and seines and the like for fishing, subject to compliance with further definition and decision of the Ministry of Finance	2
02	Articles specially intended for ships, subject to compliance with further definition and decision of the Ministry of Finance	25
03	Collapsible tubes	25
09	Other	35
79.01	Unwrought zinc; zinc waste and scrap:	
10	Zinc waste and scrap	4
20	Unwrought zinc	4
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire:	
01	Bars, rods, angles, shapes and sections	4
02	Wire	7

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79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:	
10	Zinc dust (blue powder)	4
20	Other	4
79.04.00	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc	25
79.05.00	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	60
79.06	Other articles of zinc:	
01	Nails, tacks, screws and the like	35
02	Sanitary ware	80
03	Domestic articles	100
04	Collapsible tubes	25
05	Anodes	4
09	Other	35
80.01	Unwrought tin; tin waste and scrap:	
10	Tin waste and scrap	4
20	Unwrought tin	4
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire:	
01	Bars, rods (including soldering tin) angles, shapes and sections	4
02	Wire	15
80.03.00	Wrought plates, sheets and strip, of tin	4
80.04.00	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	4

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	per square metre; tin powders and flakes	
80.05.00	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	25
80.06	Other articles of tin:	
01	Collapsible tubes	25
02	Domestic articles	100
09	Other	35
81.01.00	Tungsten (wolfram), unwrought or wrought, and articles thereof	11
81.02.00	Molybdenum, unwrought, and articles thereof	11
81.03.00	Tantalum, unwrought or wrought, and articles thereof	11
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets:	
10	Uranium and thorium	11
20	Other	11
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill-hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:	
01	Scythes and blades therefor	14
09	Other	25
82.02.00	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	7
82.03.00	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters;	7

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	spanners and wrenches (but not including tap wrenches); files and rasps	
82.04.00	Hand tools, including mounted glaziers' diamonds, not falling within any other heading of this Chapter; blowlamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated)	7
82.05.00	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire drawing, extrusion dies for metal, and rock-drilling bits	7
82.06.00	Knives and cutting blades, for machines or for mechanical appliances	7
82.07.00	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	7
82.08.00	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	70
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06:	
01	Table knives	100

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09	Other	100
82.10.00	Knife blades	25
82.11	Razors and razor blades (including razor-blade blanks, whether or not in strips):	
01	Razors	25
09	Other	100
82.12	Scissors (including tailors' shears), and blades therefor:	
01	Sheep shears, herring scissors, and blades therefor	25
09	Other	70
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):	
01	Knives and combs for wool shearers	25
09	Other	70
82.14.00	Spoons, forks, fish-eaters, butter-knives, ladles and similar kitchen or tableware	100
82.15.00	Handles of base metal for articles falling within heading No 82.09, 82.13 or 82.14	25
83.01.00	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal	30
83.02.00	Base-metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door	30

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	closers); base-metal hat-racks, hat-pegs, brackets and the like	
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal:	
01	Safety doors, with or without framework, for installation in buildings	40
09	Other	100
83.04.00	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No 94.03	100
83.05.00	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	30
83.06.00	Statuettes and other ornaments of a kind used indoors, of base metal	100
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No 85.22):	
01	Buoy lanterns and parts thereof	11
02	Ships' lanterns, oil lamps, gas-lighting apparatus and parts thereof	25
03	Operation lamps	35

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83.08.00	Flexible tubing and piping, of base metal	25
83.09.00	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like of base metal, of a kind commonly used for. clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	10
83.10.00	Beads and spangles, of base metal	50
83.11.00	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	80
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:	
01	Bungs (whether or not threaded) and bung covers, of base metal	21
04	Caps for milk bottles, and lids for "skyr" containers	14
09	Other	50
83.15.00	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	7
84.01.00	Steam and other vapour-generating boilers (excluding central-heating hot-water boilers capable also of producing low-pressure steam); superheated water boilers	18

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84.02.00	Auxiliary plant for use with boilers of heading No 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	18
84.03.00	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	7
84.04.00	Steam engines (including mobile engines, but not steam tractors falling within heading No 87.01 or mechanically propelled road rollers) with self-contained boilers	7
84.05.00	Steam and other vapour power units, not incorporating boilers	7
84.06	Internal combustion piston engines:	
	Other	
21	Petrol engines and other spark-ignition engines	25
23	Diesel engines and other compression-ignition engines, of less than 300 horsepower	25
24	Parts of engines falling within heading No 84.06 except parts of aircraft engines	25
29	Other	25
84.07.00	Hydraulic engines and motors (including water wheels and water turbines)	25
84.08	Other engines and motors:	
	Gas turbines other than for aircraft:	
21	Gas turbines for automobiles	25
29	Other	25

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31	Engines and motors for automobiles, not elsewhere specified	25
39	Other	25
84.09.00	Mechanically propelled road rollers	25
84.10	Pumps (including motor pumps and turbo pumps) for liquids; whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:	
01	Herring pumps, according to further definition and decision of the Ministry of Finance	4
09	Other	35
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:	
02	Compressors for freezing installations of any size, and air compressor blocks having a working pressure of up to 2 m ³ per minute, both without motors	7
09	Other	35
84.12.00	Air-conditioning machines; self-contained, comprising a motor-driven fan and elements, for changing the temperature and humidity of air	25
84.13	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances:	

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01	Furnace burners for residual fuel oil	7
09	Other	25
84.14.00	Industrial and laboratory furnaces and ovens, non-electric	7
84.15	Refrigerators and refrigerating equipment (electrical and other):	
	Refrigerators and refrigerating equipment, other than domestic refrigerators:	
11	Counters and display lockers for shops, and parts thereof	35
19	Parts of refrigerating equipment, not elsewhere specified	7
20	Refrigerators, specialized for domestic use, non-electrical	80
	Refrigerators, specialized for domestic use, electrical:	
31	Refrigerators	80
39	Parts for refrigerators (but not accessories), according to further definition and decision of the Ministry of Finance	50
84.16.00	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	7
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vapourizing, condensing or	

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	cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:	
	Machinery, plant and equipment (other than that falling in subheading 20):	
11	Evaporators and condensers for refrigerating machinery	11
12	Machinery for the fish and whale industry	7
13	Dairy machinery (except cream separators)	7
14	Coffee heaters and other apparatus of the kind used in restaurants and canteens	25
15	Other equipment of the kind used in restaurants and canteens	7
19	Other	7
20	Domestic instantaneous or storage water heaters, non-electrical	35
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:	
10	Cream separators	7
	Other:	
21	Centrifugal clothes driers, mainly for domestic use	80
22	Other centrifugal clothes driers	35
23	Centrifuges for clarifying oils of fish and marine mammals	7
24	Parts (but not accessories) for the machines and equipment of headings Nos 84.18.21 and 84.18.25, according to further definition and decision of the Ministry of Finance	50

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25	Air-purifying equipment for use in homes	80
29	Other	25
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish-washing machines:	
01	Dish-washing machines, mainly for domestic use	80
02	Other dish-washing machines	35
03	Parts (but not accessories) for dish-washing machines, according to further definition and decision of the Ministry of Finance	50
09	Other	7
84.20.00	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	7
84.21.00	Mechanical appliances (whether or not hand operated) for protecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand-blasting machines and similar jet projecting machines	7
84.22	Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being	

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	machinery falling within heading No 84.23:	
01	Power blocks for fishing vessels, subject to compliance with further definition and decision of the Ministry of Finance	4
02	Winches mainly for vessels, not elsewhere specified	7
03	Cranes	18
04	Goods and passenger lifts	40
09	Other	35
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):	
01	Excavators and mechanical shovels	25
02	Bulldozers	25
03	Road scrapers	25
04	Loaders for ordinary wheeled tractors, subject to compliance with further definition and decision of the Ministry of Finance	7
09	Other	25
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers:	
01	Ploughs	7
02	Harrows	7

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03	Fertilizer distributors and manure spreaders	7
09	Other	7
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No 84.29):	
01	Lawn mowers (including hand mowers)	35
02	Other mowers	7
03	Diggers for potatoes and other vegetables	7
04	Rakes and tedders	7
05	Sorting machines	7
09	Other	7
84.26	Dairy machinery (including milking machines)	
01	Milking machines	7
02	Milk-processing machinery	7
09	Other	7
84.27.00	Presses, crushers and other machinery of a kind used in wine-making, cider-making, fruit-juice preparation or the like	7
84.28.00	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	7
84.29.00	Machinery of a kind used in the bread grain milling industry, and other	7

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	machinery (other than farm-type machinery) for the working of cereals or dried leguminous vegetables	
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries; bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:	
01	Machinery for the bread and biscuit industries	7
02	Machinery for the chocolate and sugar confectionery industries	7
03	Machinery for the preparation of meat	7
04	Machinery for the beverages industries	7
05	Machinery for cutting and filleting fish, machinery for salting herring, machinery for skinning fish and beheading fish for fish processing	7
09	Other	7
84.31.00	Machinery for making or finishing cellulosic pulp, paper or paperboard	7
84.32.00	Book-binding machinery, including book-sewing machines	7
84.33.00	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	7
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery,	7

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	other than machine-tools of heading Nos 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type; impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	
01	Type-setting machines and machines for preparing and working printing blocks, plates, cylinders and the like	7
02	Printing type, matrices and accessories	7
03	Printing blocks, plates cylinders and the like	7
04	Lithographic stones, plates and cylinders, prepared for printing	7
09	Other	7
84.35.00	Other printing machinery; machines for uses ancillary to printing	7
84.36.00	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	7
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp-sizing machines:	
01	Knitting machines	7

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09	Other	7
84.38.00	Auxiliary machinery for use with machines of heading No 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles)	7
84.39.00	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	7
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:	
	Machinery and machines, other than those falling in subheading No 84.40.20:	

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11	Clothes-washing machines (including clothes-cleaning machines), except for domestic use	35
12	Ironing machines, mainly for domestic use	80
13	Other ironing machines	7
14	Parts (but not accessories) for machines falling within heading No 84.40.12	50
15	Finishing machines for yarns and fabrics	7
	Other	
19	Domnestic washing machines	25
21	Clothes-washing machines	80
29	Parts for same	50
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:	
01	Sewing machines for domestic use	7
02	Sewing machines for industrial use	7
09	Other	7
84.42.00	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	7
84.43.00	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	7
84.44.00	Rolling mills and rolls therefor	7
84.45.00	Machine tools for working metal or metal carbides, not being within heading No 84.49 or 84.50	7
84.46.00	Machine tools for working stone, ceramics, concrete,	7

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	asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No 84.49	
84.47	Machines tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No 84.49:	
01	Wood-working machines	7
09	Other	7
84.48.00	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine tools; tool holders for any type of tool or machine tool for working in the hand	7
84.49.00	Tools for working in the hand, pneumatic or with self-contained non-electric motor	7
84.50.00	Gas-operated welding, brazing, cutting and surface-tempering appliances	7
84.51	Typewriters, other than typewriters incorporating calculating mechanisms, cheque-writing machines:	
01	Portable typewriters	35
09	Other	35
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:	
01	Accounting machines	35

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02	Calculating machines	35
03	Cash registers	35
09	Other	35
84.53.00	Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form, and machines for processing such data, not elsewhere specified or included	7
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):	
01	Addressing machines and duplicating machines	35
09	Other	35
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No 84.51, 84.52, 84.53 or 84.54:	
01	For typewriters	35
02	For data-processing machines falling within heading No 84.53	7
09	Other	35
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements,	

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	plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:	
01	Concrete mixers	25
09	Other	25
84.57.00	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	7
84.58.00	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	40
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:	
10	Nuclear reactors	7
	Other:	
21	For the food industries, not elsewhere specified	7
22	For the chemical industries, not elsewhere specified	7
23	For the iron industry and other metallurgical industries, not elsewhere specified	7
24	For building purposes, not elsewhere specified	25
25	For the plastics industries	7
26	Sanitary ware	80
28	Steering machinery for ships	4
29	Other	25
84.60.00	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal	7

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:	
01	Valves of stainless steel	7
09	Other	35
84.62.00	Ball, roller or needle roller bearings	14
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:	
02	Propeller shafts, propeller shaft pipes, propeller shaft pipe linings, marine gear, complete, and reversible propeller assemblies for ships' engines, if obviously intended for that use	4
03	Bearing housings	14
09	Other	25
84.64.00	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	25
84.65	Machinery parts, not containing electrical	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:	
01	Ships' screws	4
09	Other	25
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:	
01	Ballasts	10
09	Other	35
85.02.00	Electromagnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electromagnetic and permanent magnet chucks, clamps, vices and similar work holders; electromagnetic clutches and couplings; electromagnetic brakes; electromagnetic lifting heads	25
85.03	Primary cells and primary batteries:	
01	Mercury batteries for hearing-aid equipment	15
09	Other	40
85.04	Electric accumulators:	
01	Material for electric accumulators	10
85.05.00	Tools for working in the hand, with self-contained electric motor	7
85.06	Electro-mechanical domestic appliances, with self-contained electric motor:	
01	Vacuum cleaners	80

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02	Food mixers	80
03	Other electric kitchen machines	80
04	Spare parts (but not accessories) for appliances of this heading	50
09	Other	80
85.07	Shavers and hair clippers, with self-contained electric motor:	
01	Sheep shears	25
02	Shavers with self-contained electric motor	80
03	Spare parts (but not accessories) for electric razors	50
04	Hair clippers and parts thereof	25
09	Other	80
85.08.00	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines	35
85.09.00	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles	35
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No 85.09:	
01	Buoy lanterns	11
09	Other	90
85.11.00	Industrial and laboratory electric furnaces, ovens and induction and dielectric	7

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting	
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil-heating apparatus and electric space-heating apparatus; electric hair-dressing appliances (for example, hair driers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:	
02	Electric stoves, and other electric house-heating apparatus	35
03	Electric hot-plates, mainly for domestic use, not elsewhere specified	80
04	Electric irons	80
05	Electric hair-dressing appliances	80
06	Electric water heaters	35
07	Spare parts (but not accessories) for machines falling under heading No 85.12	35
09	Other	80
85.13.00	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	40
85.14.00	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	40
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote-control apparatus:	
11	Television receiver sets, also with built-in phonographs and/or radio receivers	75
12	Television aerials	35
21	Radio receiver sets, also with built-in phonographs	75
22	Aerials for radio receiver sets	35
	Other:	
31	Radar apparatus and radio direction-finding apparatus	4
32	Transmission and reception apparatus for telegraph stations and transceivers, transmission apparatus for radio-broadcasting and television	35
33	Distress radio transmitters and receivers of the type used in rubber lifeboats, recognised as such by the State Ship Inspection Office	4
39	Other	35
85.16.00	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields	35
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar- and fire-alarms), other than those of heading No 85.09 or 85.16:	
01	Fire-alarm systems, burglar-alarm systems and parts thereof	7
09	Other	35

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85.18	Electrical capacitors, fixed or variable:	
01	Electrical capacitors weighing 1 kg or less	7
09	Other	35
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits, switchboards (other than telephone switchboards) and control panels:	
01	Switches rated 0—5 amp and 30—200 amp, for voltage lower than 500 V	7
02	Resistors and potentiometers	7
03	Lamp sockets	7
04	Relays with contacts rated less than 5 amp	35
05	Fuses with contacts rated less than 5 amp	35
06	Multiple connectors and connecting apparatus rated less than 5 amp	35
07	Rotary switches	35
09	Other	35
85.20.00	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs	40
85.21.00	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour- or	35

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	gas-filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals, diodes, transistors and similar semiconductor devices; electronic microcircuits	
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:	
10	Particle accelerators	7
20	Other	35
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors:	
01	Underground and submarine cables	35
09	Other	35
85.24.00	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes	25
85.25.00	Insulators of any material	25
85.26.00	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No 85.25	25
85.27.00	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	25
85.28.00	Electrical parts of machinery and apparatus, not being	35

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	goods falling within any of the preceding headings of this Chapter	
86.01.00	Steam rail locomotives and tenders	10
86.02.00	Electric rail locomotives, battery operated or powered from an external source of electricity	10
86.03.00	Other rail locomotives	10
36.04.00	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	10
86.05.00	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post-office coaches and other special purpose railway coaches	10
86.06.00	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	10
86.07.00	Railway and tramway goods vans, goods wagons and trucks	10
86.08.00	Containers specially designed and equipped for carriage by one or more modes of transport	7
86.09.00	Parts of railway and tramway locomotives and rolling-stock	10
86.10.00	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	10
87.01	Tractors (other than those falling within heading No	

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	87.07), whether or not fitted with power take-offs, winches or pulleys	
	Tractors other than those of subheading 87.01.20:	
11	Ordinary tractors, subject to compliance with further definition and decision of the Ministry of Finance	7
12	Snow-scooters and snow-sledges, motorised	40
19	Other	25
20	Road tractors for semi-trailers	25
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09):	
	Motor cars not including public-service type vehicles:	
11	New	90
12	Used	90
20	Public-service-type passenger vehicles (for example, motor buses, coaches)	30
	Other:	
31	Ambulances and snowmobiles	15
32	Snow-scooters and snow-sledges, motorised	40
33	Lorries, diesel-engined, of 3 tons' carrying capacity or more	30
34	Lorries, other than diesel-engined, of 3 tons' carrying capacity or more	30
35	Lorries of less than 3 tons' carrying capacity, subject to compliance with further definition and decision of the Ministry of Finance	40
36	Delivery vans, subject to compliance with further	40

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	definition and decision of the Ministry of Finance	
37	Motor cars of the jeep type	40
38	Ambulances, which are also intended for other special uses, according to further definition and decision of the Ministry of Finance	40
39	Other	90
87.03	Special-purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02:	
01	Fire-engines	15
02	Snow-ploughs	15
09	Other	30
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No 87.01, 87.02 or 87.03:	
10	Chassis of the kind used for the vehicles of heading No 87.02	90
	Other:	
21	For ambulances, fire-engines, snow cars and snow-ploughs	15
22	For lorries, cars of the jeep type (of heading No 87.02.37) and public-service-type vehicles	30
29	Other	90
87.06.00	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03	35
87.07.00	Works trucks, mechanically propelled, of the types used	18

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle-carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles	
87.08.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	45
87.09.00	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds	80
87.10.00	Cycles (including delivery tricycles), not motorised	80
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11:	
10	Suitable for use solely with the articles falling within heading No 87.09	80
20	Other	80
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof:	
02	Baby carriages (other than motorised or otherwise mechanically propelled) and parts thereof	50
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:	
01	Wheelbarrows and handcarts; trailers specially designed for the transport of goods, and parts thereof, not elsewhere specified	30

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

02	Hay carts with equipment for loading and unloading	7
09	Other	40
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarizing material:	
01	Spectacle lenses	20
09	Other	35
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:	
01	Lenses for lighthouses	35
09	Other	50
90.03.00	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	50
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:	
01	Welders' goggles and protective spectacles	7
09	Other	50
90.05.00	Refracting telescopes (monocular and binocular), prismatic or not	80
90.06.00	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	35

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

90.07	Photographic cameras; photographic flashlight apparatus:	
01	Photographic cameras, solely for medical research purposes	15
09	Other	50
90.08.00	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles	50
90.09.00	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers	50
90.10.00	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photocopying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors	50
90.11.00	Microscopes and diffraction apparatus, electron and proton	35
90.12.00	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	35
90.13.00	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter	40
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	instruments; compasses; rangefinders:	
01	Compasses and other allied navigational equipment	4
09	Other	35
90.15.00	Balances of a sensitivity of 5 centigrammes or better, with or without their weights	7
90.16.00	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors	7
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):	
10	Electro-medical apparatus	35
20	Other	35
90.18.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus, breathing appliances (including gas-masks and similar respirators)	35
90.19	Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

10	Deaf aids	15
20	Other	15
90.20.00	Apparatus based on the use of X-rays or the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high-tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	15
90.21.00	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	35
90.22.00	Machines and appliances for testing mechanically The hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	7
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:	
01	Clinical thermometers	35
02	Other thermometers	35
03	Barometers	35
04	Pyrometers, hydrometers and hygrometers	7
09	Other	35
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No 90.14:	
01	Thermostats	35
09	Other	7
90.25.00	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes	7
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor:	
10	Electricity supply meters	35
21	Calibrating meters for instruments falling within heading No 90.26	7
29	Other	35
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No 90.14); stroboscopes:	
01	Revolution and production counters, tachometers, magnetic speed indicators, stroboscopes	7

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09	Other	25
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:	
01	Echo sounders, asdic and other such electric and electronic sounders and fish detectors	4
09	Other	7
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No 90.23, 90.24, 90.26, 90.27 or 90.28:	
01	For instruments and apparatus falling within heading No 90.28.01	4
09	Other	7
91.01.00	Pocket-watches, wrist-watches and other watches, including stop-watches	50
91.02.00	Clocks with watch movements (excluding clocks of heading No 91.03)	50
91.03.00	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	50
91.04.00	Other clocks	50
91.05.00	Time-of-day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	50
91.06.00	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	50

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91.07.00	Watch movements (including stop-watch movements), assembled	50
91.08.00	Clock movements, assembled	50
91.09.00	Watch cases and parts of watch cases	50
91.10.00	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	50
91.11.00	Other clock and watch parts	50
92.01.00	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps	30
92.02.00	Other string musical instruments	50
92.03	Pipe and reed organs, including harmoniums and the like:	
09	Other	30
92.04	Accordions, concertinas and similar musical instruments; mouth organs:	
01	Mouth organs	50
09	Other	50
92.05.00	Other wind musical instruments	50
92.06.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	50
92.07	Electro-magnetic, electro-static, electronic and similar musical instruments (for example, pianos, organs, accordions):	
01	Pianos and organs	30
09	Other	50
92.08.00	Musical instruments not falling within any other	50

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	heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)	
92.09.00	Musical instrument strings	50
92.10.00	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	50
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without soundheads; television image and sound recorders and reproducers, magnetic:	
01	Gramophones and record-players	75
02	Sound recorders and reproducers and tape decks	35
09	Other	75
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:	
01	Gramophone records with Icelandic music and texts	20
03	Tapes for electronic computers, subject to compliance with further	25

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	definition and decision of the Ministry of Finance	
09	Other	75
92.13.00	Other parts and accessories of apparatus falling within heading No 92.11	75
93.01.00	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	60
93.02.00	Revolvers and pistols, being firearms	60
93.03.00	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	60
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:	
01	Line-throwing guns	20
02	Whaling harpoon guns	20
03	Captive-bolt sheep pistols	20
09	Other	60
93.05.00	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	60
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms:	
10	Parts of arms falling within heading No 93.04 or 93.05	60
20	Other	60
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including	

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	cartridge wads; lead shot prepared for ammunition:	
10	Sporting ammunition	35
	Other:	
21	Harpoons and ammunition for whaling harpoon guns and line-throwing guns	4
22	Cartridges for captive-bolt sheep pistols	20
29	Other	35
94.01	Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof:	
01	Tractor seats	7
94.02.00	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles	35
95.01.00	Worked tortoise-shell and articles of tortoise-shell	100
95.02.00	Worked mother of pearl and articles of mother of pearl	100
95.03.00	Worked ivory and articles of ivory	100
95.04.00	Worked bone (excluding whalebone) and articles of bone (excluding whalebone)	100
95.05.00	Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material	100
95.06.00	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	100

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95.07.00	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	100
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No 35.03) and articles of unhardened gelatin:	
01	Gelatin capsules for use as containers of medicine	15
09	Other	100
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:	
02	Artists' brushes, according to further definition and decision of the Ministry of Finance	35
03	Brushes and brooms of a kind used as parts of machines	25
04	Tooth-brushes	50
96.03.00	Prepared knots and tufts for broom or brush making	35
96.04.00	Feather dusters	100
96.05.00	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	100
96.06.00	Hand sieves and hand riddles, of any material	80
97.01.00	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor	90

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	cars); dolls' prams and dolls' push-chairs	
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):	
01	Chess-boards and chess-men	50
02	Playing cards	90
09	Other	90
97.05.00	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	100
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No 97.04):	
01	Skis and parts thereof and ski sticks	50
02	Skates (including roller skates)	50
09	Other	50
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy 'birds', lark mirrors and similar hunting or shooting requisites:	
01	Ordinary fish-hooks, subject to compliance with further definition and decision of the Ministry of Finance	4
03	Parts for fishing rods, flies or bait	35
97.08.00	Roundabouts, swings, shooting galleries and other	100

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	fairground amusements; travelling circuses, travelling menageries and travelling theatres	
98.01.00	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles	10
98.02	Slide fasteners and parts thereof:	
01	Metal parts for the manufacture of slide fasteners	14
98.03.00	Fountain pens, stylograph pens and pencils (including ball-point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils, and sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05	50
98.04.00	Pen nibs and nib points	50
98.05.00	Pencils (other than pencils of heading No 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiard chalks	50
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not:	
01	Blackboards for schools	35
09	Other	80
98.08.00	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	80
98.09.00	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of	80

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	gelatin, whether or not on a paper or textile backing	
98.10.00	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	80
98.11.00	Smoking-pipes; pipe bowls, stems and other parts of smoking-pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof	80
98.12.00	Combs, hair-slides and the like	100
98.13.00	Corset busks and similar supports for articles of apparel or clothing accessories	30
98.14.00	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	100
98.15.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	100
98.16.00	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop-window dressing	45
99.06.00	Antiques of an age exceeding one hundred years	20

ANNEX III

System of export levy on fish products which Iceland may retain
Icelandic Law No 4 of 28 February 1966 as amended by Laws Nos
79 of 31 December 1968, 73 of 1 June 1970, 4 of 30 March 1971
and 17 of 4 May 1972, concerning export levy on fish products

Article 1

A levy shall be applied to exports of Icelandic fish products specified in this Law.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

Fish caught by fishing vessels registered in Iceland shall be considered as Icelandic products even if such fish is caught outside Icelandic fishing limits and not processed ashore.

Article 2

In accordance with this Law, the export levy on fish products shall be applied as follows:

1. A levy of 2 300 Icelandic Crowns per ton shall be applied to exports of frozen fish fillets, frozen fish roes, salted whitefish, salted fish fillets, belly of salted cod, salted fish roes not elsewhere specified, salted fish bits, salted and frozen fish tongues, stockfish, dried fish heads, shellfish and preserved fish products in hermetic containers.

Should the levy applied under this Article exceed 4·5 % of the f.o.b. value of the fish products in question, the Ministry of Fisheries may decide to abolish the part of the levy which is in excess thereof.

2. A levy of 3 % of the f.o.b. value shall be applied to exports of whole frozen fish, frozen fish waste, frozen Norway lobster, frozen shrimp, frozen capelin, capelin meal, capelin oil and hydrogenated oils and fats from fish or marine mammals.
3. A levy of 5 % of the f.o.b. value shall be applied to exports of whale products other than preserved in hermetic containers.
4. A levy of 6 % of the f.o.b. value shall be applied to exports of fish meal, redfish meal, Norway lobster meal, shrimp meal, liver meal, codliver oil, redfish oil, whole frozen herring, frozen herring fillets, salted herring, salted herring fillets, salted lumpfish roes and other fish products not specified in this Article.

500 Icelandic Crowns per 100 kg of contents may be deducted from the f.o.b. value of salted herring and salted lumpfish roes to cover packing costs.

5. A levy of 7 % of the f.o.b. value shall be applied to exports of fresh and chilled fish.
The Ministry of Fisheries may, however, decide that the levy on fresh or chilled herring shall be equal to that which would have been applicable had the herring been processed in Iceland by the same method as it to be used abroad (see points 4 and 6 of this Article).
6. A levy of 8 % of the f.o.b. value shall be applied to exports of herring meal, herring solubles and herring oil.
7. Seal products are not subject to the export levy.

For the purposes of point 1, uncooked preserved products in hermetic containers shall mean uncooked preserved products ready for consumption in hermetic containers of 10 kg net or less. Fully processed uncooked products in larger containers shall also be regarded as uncooked preserved products in hermetic containers if the exporter supplies proof that the value of the unprocessed product is less than one-third of the export value of the exported products.

Where Icelandic vessels sell, in foreign ports, fresh or processed fish products caught by their own or other vessels and subject to this levy, the said levy shall be applied on the gross value of such sales, less customs duties and other unloading and sales charges, in accordance with rules issued by the Ministry of Fisheries.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

Article 3

The Treasury shall collect the export levy in accordance with the provisions of Article 2, and the receipts shall be distributed as follows:

1.	for payment of insurance premiums for fishing vessels in accordance with rules issued by the Ministry of Fisheries	82·0 %
2.	to the Fisheries Loan Fund of Iceland	11·4 %
3.	to the Fisheries Fund	3·1 %
4.	to the building of vessels for ocean and fishery research	1·8 %
5.	for the building of Fisheries Research Institutes	0·7 %
6.	to the Federation of Icelandic Fishing Vessels Owners	0·5 %
7.	to seamen's unions in accordance with rules issued by the Ministry of Fisheries	0·5 %

Payment of the insurance premiums for fishing vessels referred to in item 1 may be subject to the condition that the insurance company concerned be a member of the Underwriters' Reinsurance Union and be required to apply certain rules concerning calculation of premium rates, insurance terms and hull values.

Whalers may be exempted from these conditions and are then entitled to reimbursement of their contribution to the Fishing Vessels' Insurance Fund instead of the insurance premiums.

Article 4

The levy provided for in Article 2, points 2, 3 and 4, shall be applied to the selling price of the products, including packing, f.o.b. vessel in the first port of landing. The value of products sold c.i.f. or under other terms shall be adjusted to the f.o.b. value in accordance with rules issued by the Ministry of Trade.

Where unsold products are exported the export levy provided for in Article 2, points 2, 3 and 4, shall be calculated on the basis of the minimum export price stipulated in the export licence.

If the exporter supplies proof, within 6 months of the date shown on the bill of lading, that the price of an unsold fish product, as determined by the competent authority, is higher than the actual selling price, the Ministry of Finance shall refund the difference, subject to confirmation by the Ministry of Trade that sale at the lower price has been approved.

The levy provided for in Article 2, point 1, shall be applied to the net weight of the sold product, which must be indicated in the export documents.

Article 5

The export levy falls due as soon as a ship has been cleared for sailing or before landing, should customs clearance not be required. The Ministry of Fisheries may, however, authorize the shipper to pay the dues when he receives the foreign currency, provided that the transaction is carried out through an Icelandic bank and that he gives the Customs Authorities a promissory note, representing the exchange value of the sum due.

Article 6

Shippers of products covered by the provisions of this Law shall submit to the competent authority before a ship is cleared for sailing or before landing a duplicate or a certified copy of the bill of lading or other shipping documents, an export declaration, an invoice and, if required, a certificate of inspection, together with an export licence. If no export document has been issued, the shipper shall make a declaration regarding the quantity being shipped.

The provisions of this Article concerning the shipper shall also apply to the master of the ship, in the event of absence of or negligence by the shipper, and to the ship-brokers.

The levy shall be applied on the basis of the information contained in the documents mentioned in this Article.

Article 7

The ship and its cargo shall constitute surety for payment of the export levy.

Article 8

The competent authorities shall draw up a statement of export levies collected under the provisions of this Law in accordance with the instructions given by the Ministry of Finance and the rules relating to public accounts.

Article 9

Any infringement of this Law is liable to a fine unless another law provides for a stricter penalty. Moreover, any shipper, ship's master or ship-broker found guilty of giving incorrect information about a ship's cargo shall pay triple the export levy in respect of which the fraud was attempted.

The fines shall be paid to the Treasury.

Should the competent authorities suspect that the documents referred to in Article 6 are incorrect, they shall inspect the ship's cargo before shipment or landing, or shall by some other means obtain the documents necessary for this purpose.

Article 10

Infringements of this Law shall be tried under the provisions of the law governing criminal procedure.

Article 11

The Government shall be authorized to apply levies on the net weight of the products specified in Article 2, point 1, of this Law in accordance with Article 9 of Law No 77 of 28 April 1962 on the Fisheries Catch Equalization Fund and Article 9 of Act No 42 of 9 June 1960 on Fresh Fish Inspection.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

Article 12

The Ministry of Fisheries may issue a regulation laying down further directives concerning the application of this law.

PROTOCOL No 1

concerning the treatment applicable to certain products

Article 1

1 Customs duties on imports into the Community as originally constituted of products falling within Chapters 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 headings or sub-headings Nos 48.01 C II, 48.01 E, 48.07 B, 48.13 or 48.15 B Rates of duty applicable—percentage	Other products 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
1 January 1984	0	0

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

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 Iceland:

Timetable	Products falling within headings or sub-headings Nos 48.01 C II, 48.01 E, 48.07 B, 48.13 or 48.15 B Rates of duty applicable—percentage	Other products 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

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 Iceland, 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
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Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

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 subheadings Nos 78.01 A II and 79.01 A)
1 January 1979	20	
1 January 1980	0	

For tariff sub-headings 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 paragraph 1 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
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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

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.
- (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) and (5) 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:

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

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.

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	61	134	
	— other headings Nos of Chapter 48, excluding Nos 48.01 A and 48.09			10

a In sterling.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

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 (headings Nos 49.03, 49.05 A, 49.07 A, 49.07 C II, 49.08, 49.09, 49.10, 49.11 B)		1 804 ^a
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^a In sterling.

ANNEX B

List of ceilings for 1973

Common Customs Tariff heading No	Description	Level(in metric tons)
76.01	Unwrought aluminium; aluminium waste and scrap A. unwrought	27 276

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:

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

- (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 Iceland:

- (i) in respect of products originating in the Community as originally constituted and in Ireland:

the duties shown in Table II annexed to this Protocol;

- (ii) in respect of products originating in Denmark, Norway and the United Kingdom:

the duties applied on 1 January 1972 in the framework of the European Free Trade Association.

2

- a The Community shall progressively abolish the difference between the basic duties defined in paragraph 1 and the duties applicable on 1 July 1977, which are shown in the tables annexed to this Protocol, by five reductions of 20 % each according to the timetable set out in Article 3 (2) of the Agreement.

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.

- b Iceland shall progressively abolish the difference between the basic duties and the duties applicable on 1 January 1980, which are shown in the tables annexed to this Protocol, according to the timetable set out in Article 4 (1) of the Agreement.

3 Notwithstanding Article 3 (4) 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 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
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Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

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 headings 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.

5 In respect of the products in list 2 of Table II annexed to this Protocol which are subject to customs duties of a fiscal nature when imported into Iceland, Article 5 (2) of the Agreement shall apply to the element of industrial protection in such duties.

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:		
	ex C. other fatty acids; acid		

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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	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 addition of sucrose	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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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 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
D. II. (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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

F. I. (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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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
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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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
	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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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	144 %	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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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,		

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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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 headings 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):			
		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' and 'additional duty on flour'.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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' and 'additional duty on flour'.

TABLE II
ICELAND

LIST 1

Icelandic Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 January 1980
17.04	Sugar confectionery, not containing cocoa:		
04	Chewing gum whether or not covered with sugar	100 %	40 %
09	Other	100 %	40 %
18.06	Chocolate and other food preparations containing cocoa:		
09	Other	100 %	40 %
19.01.00	Malt extract	50 %	20 %
19.06.00	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	80 %	32 %
19.07.00	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	80 %	32 %
19.08.00	Pastry, biscuits, cakes and other fine bakers' wares, whether or not	80 %	32 %

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	containing cocoa in any proportion		
21.01.00	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof	70 %	28 %
21.05	Soups and broths, in liquid, solid or powder form:		
02	Other	100 %	40 %
21.06	Natural yeasts (active or inactive); prepared baking powders:		
01	Yeast, active or inactive	80 %	32 %
02	Baking powders, prepared	100 %	40 %
21.07.02	Powders for table creams	100 %	40 %
22.02.00	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07	100 %	40 %
22.03.00	Beer made from malt	100 %	40 %
35.01.00	Casein, caseinates and other casein derivatives; casein glues	30 %	12 %
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:		

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

01	In retail packages not exceeding a net weight of 1 kg	40 %	16 %
09	Other	30 %	12 %

LIST 2

PRODUCTS WHICH ARE NOT MADE IN ICELAND AND WHICH ARE SUBJECT TO CUSTOMS DUTIES OF A FISCAL NATURE WHEN IMPORTED

Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
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:	
01	Powders for table creams	100 %
09	Other	50 %
19.03.00	Macaroni, spaghetti and similar products	60 %
19.04.00	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	20 %
19.05.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	50 %
21.07	Food preparations not elsewhere specified or included:	
01	Non-alcoholic concentrated extracts for making beverages	30 %
03	Distress foods, provided the containers make plain their special use	20 %
04	Foods specially prepared for diabetics, provided the containers make plain their special use	50 %
05	Half-prepared cereals	50 %
06	Maize prepared or preserved	60 %

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

07	Fruit juice, prepared and mixed in densities other than those specified under heading 20.07	50 %
09	Other	100 %
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	20 %
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:	
01	Ethanol, undenatured, of a strength of less than 80 % by volume	25 %
02	Aqua vitae	20 %
03	Geneva	20 %
04	Gin	20 %
05	Cognac	20 %
06	Vodka	20 %
07	Whisky	20 %
08	Concentrated extracts for the manufacture of beverages	20 %
09	Other	20 %
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29	Other	18 %
29.10.00	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18 %
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated,	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	sulphonated, nitrated or nitrosated derivatives:	
01	Acetic acid, its salts, esters and anhydrides	18 %
09	Other	18 %
29.15.00	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18 %
29.16.00	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	18 %
29.35.00	Heterocyclic compounds; nucleic acids	18 %
29.43.00	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters and their salts, other than products of headings Nos 29.39, 29.41 and 29.42	18 %
29.44.00	Antibiotics	10 %
35.05.00	Dextrins and dextrin glues; soluble or roasted starches; starch glues	25 %
38.12.00	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	25 %
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	

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	industries, not elsewhere specified or included:	
	Chemical products and preparations other than those of subheading 20	
19	Other	50 %
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):	
99	Other	40 %
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:	
09	Other	30 %

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 Iceland;

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

2. products originating in Iceland:
 - (a) products wholly obtained in Iceland;
 - (b) products obtained in Iceland 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 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, Portugal, Sweden and Switzerland and between Iceland 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 Iceland 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 Iceland: those products referred to in Article 1 (2) which, after being exported from Iceland, 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 Iceland have been used in the course of the working or processing;
 - (b) where a percentage rules 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 therein are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Iceland or the Community does not affect

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Iceland in the first place to lose their status of products originating in the Community or in Iceland had they been incorporated there.

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 undergoes only 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 Iceland respectively unless the value of the products worked or processed originating in the Community or in Iceland 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 Iceland 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

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parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3 For the purpose of implementing 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 Iceland;
- 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 Iceland 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 Iceland 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, Iceland,

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Austria, Finland, 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 or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

TITLE II

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 Iceland, benefit from the provisions of the Agreement upon submission of an A.1S.1 movement certificate, a specimen of which is given in Annex V to this Protocol, issued by the customs authorities of Iceland 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 Iceland 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 Iceland 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 the 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 grammes per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The Member States of the Community and Iceland 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 Iceland 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 g of fine gold. Should the unit of account be changed, the Contracting Parties shall make contact with each other at Joint Committee level to redefine the value in terms of gold.

Article 15

1 Goods sent from the Community or from Iceland for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation into Iceland 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 Iceland 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 Iceland 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 Iceland or in the Community;
- c the goods have been consigned during the exhibition or immediately thereafter to Iceland 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 Iceland 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 Iceland.

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 Iceland 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 Iceland 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 Iceland 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 Iceland 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 Iceland in respect of products used in manufacture which do not originate in the Community, Iceland or the countries specified in Article 2 of this Protocol, as from the date on which the duty applicable to originating products of the same kind has been reduced in the Community and in Iceland to 40% of the basic duty.

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2 Without prejudice to 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 Iceland from the tariff provisions in force in Iceland and covered by Article 3 (1) and Article 4 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 Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Iceland in respect of imported products used in the manufacture of goods for which a movement certificate is issued by the customs authorities of Iceland 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) and Article 4 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 Iceland 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 Iceland, 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) Iceland
- (v) each of the five countries specified in Article 2 of this Protocol.

Article 25

1 On importation into Iceland or into Denmark, Norway or the United Kingdom, the tariff provisions in force in Iceland 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 Iceland 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, Iceland 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 Iceland or in the Community which have been worked or processed to obtain other products fulfilling the conditions laid down in this Protocol and which are subsequently imported into Iceland or into the Community.

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Article 26

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Austria, Finland, Portugal, Sweden and Switzerland 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 Iceland 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 Iceland 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 ‘Iceland’ shall also cover the territorial waters of the Member States of the Community or of Iceland 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 the Community or in Iceland 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 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 products obtained appear in List A, the percentage rule therefore constitutes a criterion additional to that of change of tariff heading for any non-originating product used. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

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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 Iceland;
- (b) which sail under the flag of a Member State of the Community or of Iceland;
- (c) which are at least 50 % owned by nationals of Member States of the Community or of Iceland 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 Iceland, 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 Iceland;
- (e) of which at least 75 % of the crew are nationals of the Member States of the Community or of Iceland.

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 that 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 Iceland, 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.

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

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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 Iceland 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 Iceland.

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 Iceland;
- (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 products undergoing such operations, or conferring this status only subject to certain conditions

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

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ex 03.02	Livers and roes of fish	Manufacture from products of Chapter 3	
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Manufacture from products of Chapter 3	
ex 16.04	Prepared or preserved fish, including caviar and caviar substitutes, excluding salmonidae, sardines, runny, bonits, mackerel and anchovies	Manufacture from products of Chapter 3	
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture from products of Chapter 3	
ex 17.04	Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g.	Manufacture from products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	

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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 from potato or other starches	Manufacture from potato starch	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereals 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	

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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	
ex 22.09	Spirits excluding rum, arrack, tafia, gin, whisky, vodka with an ethyl alcohol content of 45·2 ^o 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	

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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 ^c	
ex 29.02	Organic bromides	Manufacture from products of heading No 28.01 or 28.13 ^c	
ex 29.02	Trichlorodi (chlorophenyl) ethane		Transformation of ethanol into chloral and condensation of chloral with monochlorobenzene ^c
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,		Manufacture in which the value of the products used

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	lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		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	
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 ^d	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 ^d	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 ^d	
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons		Manufacture in which the value of the products used does not exceed 50

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	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)		% 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 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		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.17	Preparations and charges for fire-		Manufacture in which the value of

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	extinguishers; charged fire- extinguishing grenades		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; 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		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

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	<p>metals, of ammonium or of ethanalamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts;</p> <p>— Mixed alkylbenzenes and mixed alkyl-naphthalenes;</p> <p>— Ion exchangers;</p> <p>— Catalysts;</p> <p>— Getters for vacuum tubes;</p> <p>— Refractory cements or mortars and similar preparations;</p> <p>— Alkaline iron oxide for the purification of gas;</p> <p>— 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</p>	
ex 39.02	Polymerization products	Manufacture in which the value of

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			the products used does not exceed 50 % of the value of the finished product
39.07	Articles of materials of the kinds described in headings 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 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		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of headings 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

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			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) ^e	
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
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	Manufacture from products of heading No 49.11	

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	any process, with or without trimmings		
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 ^f	Silk yarn, other than yarn 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 ^f	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 ^f	Yarn spun from noil silk, not put up for retail sale		Manufacture from products of heading 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

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51.03 ^g	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 ^h	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 ^g	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 their waste, neither carded nor combed
52.02 ^h	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 ⁱ	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 ⁱ	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 ⁱ	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 ⁱ	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 ⁱ	Yarn of sheep's or lambs' wool, of horsehair or of other		Manufacture from materials of headings

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	animal hair (fine or coarse), put up for retail sale		Nos 05.03 and 53.01 to 53.04
53.11 ⁱ	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of headings Nos 53.01 to 53.05
53.12 ⁱ	Woven fabrics of coarse animal hair other than horsehair		Manufacture from products of headings Nos 53.02 to 53.05
53.13 ⁱ	Woven fabrics of horsehair		Manufacture from horsehair of heading No 05.03
54.03 ⁱ	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 ⁱ	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 ^j	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 ⁱ	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 ⁱ	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 ^j	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 ⁱ	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 ^j	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		Manufacture from chemical products or textile pulp

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	otherwise prepared for spinning		
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 otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.05 ^k	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 ^k	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 ^l	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos 56.01 to 56.03
57.05 ^k	Yarn of true hemp		Manufacture from raw true hemp
57.06 ^k	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 ^k	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

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			or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
57.09 ^l	Woven fabrics of true hemp		Manufacture from products of heading No 57.01
57.10 ^m	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
57.11 ^m	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 ⁿ	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 ⁿ	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07
58.04 ⁿ	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 headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp

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58.05 ^a	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 headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06 ^a	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.07 ^a	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 headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 ^a	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 ^a	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does

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			not exceed 50 % of the value of finished product
59.01°	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
59.02°	Felt and articles of felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.03°	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°	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.05°	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.06°	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.07	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting		Manufacture from yarn

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	canvas; buckram and similar fabrics for hat foundations and similar uses		
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from yarn
59.09	Textile fabrics coated or impregnated with oil of preparations with a basis of drying oil		Manufacture from yarn
59.10 ^p	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 ^p	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single yarn
59.15 ^p	Textile hose-piping and similar tubing,		Manufacture from materials of headings

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	with or without lining, armour or accessories of other materials		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 ^p	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 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
59.17 ^a	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 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 headings Nos 56.01 to 56.03, from chemical products or textile pulp ^a
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn ^r
ex 60.03	Stockings, under-stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not		Manufacture from yarn ^r

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	elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		
ex 60.04	Undergarments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn ^r
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn ^r
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 ^r
61.01	Men's and boys' outer garments		Manufacture from yarn st
ex 61.02	Womens's, girls' and infants' outer garments, not embroidered		Manufacture from yarn st
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does

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			not exceed 40 % of the value of the finished product ^s
61.03	Men's and boys' undergarments, including collars, shirt fronts and cuffs		Manufacture from yarn st
61.04	Women's, girls' and infants' undergarments		Manufacture from yarn st
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn ^{stu}
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 ^s
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 st
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 ^s
61.07	Ties, bow ties and cravats		Manufacture from yarn st
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 st

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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 fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product ^s
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 st
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn ^{vw}
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 ^{vw}
62.01	Travelling rugs and blankets		Manufacture from unbleached, yarn of Chapters 50 to 56 ^{wx}
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn ^{wx}
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

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			natural textile fibres, discontinuous man-made fibres or their waste ^{xx}
62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods		Manufacture from single unbleached yarn ^{xx}
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	

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

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	pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		the products used does not exceed 50 % of the value of the finished product ^y
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 headings Nos 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not	Manufacture from products of heading No 73.10	

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

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			the products used does not exceed 50 % of the value of the finished product
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{aa}
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ^{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 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 ^{aa}
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 ^{aa}

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74.13	Chain 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 ^{aa}
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 ^{aa}
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 ^{aa}
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

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			the products used does not exceed 50 % of the value of the finished product ^{bb}
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 ^{bb}
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 ^{bb}
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 ^{bb}
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 ^{bb}
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.03	Wrought plates, sheets and strip, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

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76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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

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76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.11	Containers of aluminium for compressed or liquefied gas		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.12	Stranded wire, 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

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76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium		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

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78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1700 kg/m ² ; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends)		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

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			% 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
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,		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 ^{cc}

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	cutting, turning, dressing, morticing or screwdriving), including dies for wire drawing, extrusion dies for metal, and rock-drilling bits		
82.06	Knives and cutting blades, for machines or for mechanical appliances		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 ^{cc}
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 ^{dd}
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 ^{cc} 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:

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			<p>(a) at least 50 % in value of the materials and parts^{ee} used for the assembly of the head (motor excluded) are originating products, and</p> <p>(b) 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 material and parts used do 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^{ee} used are originating products, and</p> <p>(b) the value of the non-originating transistors-</p>

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			used does not exceed 3 % of the value of the finished product ^{ff}
85.15	Radiotelegraphic and radiotelephonic 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		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 ^{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

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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 least 50 % in value of the materials and parts ^{gg} 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 ^{gg} 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

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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 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

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			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
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

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			(b) the value of the non-originating transistors used does not exceed 3 % of the value of the finished product ^{tk}
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	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap fasteners and press-studs; blanks and parts of such articles		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
98.08	Typewriter and similar ribbons, whether or not on spools; ink-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.

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- 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.
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- 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.
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- 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** 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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- 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 headings 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 headings 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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- 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 headings 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 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 headings 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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- n** 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 headings 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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- 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 headings 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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- 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 headings 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.
-
- 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 headings 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.
-
- r** 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.
-
- 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.
-
- t** These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.
-
- u** 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.
-
- v** 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.
-
- w** These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.
-
- x** 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.
-
- y** These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.
-
- These provisions 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.
-

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

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.
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.
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.
dd	These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1977.
ee	In determining the value of products, materials and parts, the following must be taken into account: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (i) the value of imported products, (ii) the value of products of undetermined origin.
ff	This percentage is not cumulative with the 40 %.
gg	In determining the value of products, materials and parts, the following must be taken into account: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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
Customs Tariff Heading No	Description	
a	In determining the value of materials and parts, the following must be taken into account: <ul style="list-style-type: none"> (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 on 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: <ul style="list-style-type: none"> (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 2842/72 of the Council. (See end of Document for details)

		of originating products
		Incorporation of non-originating materials and parts in 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** 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 on 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 2842/72 of the Council. (See end of Document for details)

		a thickness exceeding 25 cm
ex 25.18	Calcined dolomite; agglomerated dolomite (including tarred dolomite)	Calcination of unworked 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	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned

- 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 on 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 2842/72 of the Council. (See end of Document for details)

		of heading Nos 41.06 to 41.08	
ex 41.03		Retanned sheep- and lamb-skin leather, except leather of heading Nos 41.06 to 41.08	Retanning of sheep and lamb-skin leather, 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	Manufacture of articles of asbestos or of mixtures with a basis of asbestos,

- 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 on 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 2842/72 of the Council. (See end of Document for details)

	mixtures with a basis of asbestos and magnesium carbonate	or of mixtures with a basis of asbestos and magnesium carbonate
ex 68.15	Articles of mica, including bonded mica splittings on a support of paper or fabric	Manufacture of articles of mica
ex 70.10	Cut-glass bottles	Cutting of bottles the value of which does not exceed 50 % of the value of the finished product
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 semi-precious stones
ex 71.03	Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked synthetic or reconstructed precious or semi-precious stones

- 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 on 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 2842/72 of the Council. (See end of Document for details)

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

- 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 on 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 2842/72 of the Council. (See end of Document for details)

	or precious metal, semi-manufactured	unwrought platinum group metals, on base metal or precious metal
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

- 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 on 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 2842/72 of the Council. (See end of Document for details)

ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product
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

- 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 on 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 2842/72 of the Council. (See end of Document for details)

		used are originating products
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass working machines) and cylinders therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.31	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 %

- 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 on 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 2842/72 of the Council. (See end of Document for details)

		of the value of the finished product, and provided that: (a) at least 50% of the materials and parts ^a used for assembly of the head (motor excluded) are originating products, and (b) the thread tension, crochet and zigzag mechanisms are originating products
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	Manufacture from worked horn,

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 on 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 2842/72 of the Council. (See end of Document for details)

	agglomerated) or of other animal carving material	coral (natural or agglomerated) or other animal carving material
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
<p>a In determining the value of materials and parts, the following must be taken into account:</p> <p>(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 on the territory of the country where working, processing or assembly is carried out;</p> <p>(b) in respect of other materials and parts, the provisions of Article 6 of this Protocol determining:</p> <p>(i) the value of imported products,</p> <p>(ii) the value of products of undetermined origin.</p>		

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

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

	bituminous minerals, but not including preparations containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals
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 2842/72 of the Council. (See end of Document for details)

ANNEX V

EEC-ICELAND AGREEMENT

Exporter (Name, full address, country)		A.IS.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 Flutningsskirteini			
Initial means of transport (Kind, number or name) (Optional information)		Country of destination ⁽¹⁾			
Intended route (Optional information)		For official use			
Serial number	Packages ⁽²⁾		Description of goods	Gross weight (kg) or other measures (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					
CUSTOMS ENDORSEMENT			DECLARATION BY THE EXPORTER		
Certified declaration Export document ⁽³⁾ : Form No Issuing country: Customs office: (Signature)			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 entry)		
Official stamp					

⁽¹⁾ Insert either 'the European Economic Community' or 'Iceland'.

⁽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⁾ Insert 'Iceland' or 'the Community' if the certificate is applied for in a Member State of the Community).

⁽⁵⁾ See the notes overleaf.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 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.IS.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.IS.1 movement certificates

Goods originating in Iceland 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, or of Iceland, Austria, Finland, Portugal, Switzerland or Sweden, 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 or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

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

1. A.IS.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.IS.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 initialed by the person who completed the certificate and endorsed by the Customs authorities.
3. Each item on A.IS.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.IS.1 certificate on the relevant transport document.

IV. Effect of A.IS.1 movement certificates

When correctly used, A.IS.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.IS.1 movement certificates

A.IS.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 2842/72 of the Council. (See end of Document for details)

EEC—ICELAND AGREEMENT

Exporter (Name, full address, country)		A. IS.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 Flutningsskirteini		
Initial means of transport (Kind, number or name) (Optional information)		Country of destination (1)		
Intended route (Optional information)		For official use		
Serial number	Packages (2)		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				

(1) Insert either 'the European Economic Community' or 'Iceland'.

(2) 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 2842/72 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 Iceland.

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.IS.1 movement certificate for these goods.

Place and date of signature

.....
(Exporter's signature)

⁽¹⁾ Insert 'Iceland' or 'the European Economic 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 Iceland.

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 2842/72 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)
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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)
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⁽¹⁾ 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 Articles 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, 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 or been delivered for home use there and have not undergone operations, other than unloading, reloading or any operation designed to preserve them in good condition.

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 initialed 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 certificate

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 2842/72 of the Council. (See end of Document for details)

EEC – ICELAND 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 Flutningsskirteini			
Initial means of transport (Kind, number or name) (Optional information)		Country of destination ⁽¹⁾			
Intended route (Optional information)		For official use			
Serial number	Packages ⁽²⁾		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					

⁽¹⁾ Indicate 'the European Economic 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, where appropriate, Article 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.

⁽²⁾ 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 2842/72 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 for the issuing of A.W.1 movement certificates ⁽²⁾.

SPECIFIES as follows the circumstances which have conferred the status of originating products on these goods ⁽³⁾:

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

SUBMITS the following supporting documents ⁽⁴⁾:

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

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)

⁽¹⁾ 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).

⁽²⁾ 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.

⁽³⁾ 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.

⁽⁴⁾ 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.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

concerning quantitative restrictions which Iceland may retain

1. Notwithstanding Article 13 of the Agreement, Iceland may retain quantitative restrictions on the products listed below:

(a)	Brussels Nomenclature heading No	Description
	27.09	Petroleum oils and oils obtained from bituminous minerals, crude
	ex 27.10	Partly refined petroleum, including topped crudes
	ex 27.10	Motor spirit, excluding aircraft motor spirit
	ex 27.10	Gas oil, domestic fuel oil and light fuel oil
	ex 27.10	Heavy fuel oil
(b)	Brussels Nomenclature heading No	Description
	ex 96.02	Brooms and brushes (excluding brushes of a kind used as parts of machines, paint rollers, squeegees, mops, artists' brushes and toothbrushes)

2. The quantitative restrictions relating to products listed in paragraph 1 (a) shall be applied in such a way as to make it possible for Community exporters to compete with other suppliers on fair and equal terms for a reasonable share of the Icelandic market, account being taken of the normal development of trade.

PROTOCOL No 5

concerning certain provisions relating to Ireland

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 vehicles assembly industry in Ireland shall apply to Iceland.

PROTOCOL No 6

concerning the special provisions applicable to imports of certain fish products into the Community

Article 1

- 1 As regards the products listed below and originating in Iceland:
- (a) no new customs duty shall be introduced in trade between the Community and Iceland,

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

- (b) Article 3 (2), (3) and (4) of the Agreement shall apply to imports into the Community as originally constituted, Ireland and the United Kingdom. The date for the first tariff reduction shall, however, be 1 July 1973 and not 1 April 1973.

Common Customs Tariff heading No	Description
02.04	Other meat and edible meat offals, fresh, chilled, or frozen: C. Other: ex I. Whale and seal meat; frogs' legs: — Whalemeat
03.01	Fish, fresh (live or dead), chilled or frozen: B. Saltwater fish: II. Fillets: (b) frozen C. Livers and roes
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process: C. Livers and roes
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water: A. Crustaceans: IV. Shrimps and prawns: (a) Prawns (<i>Pandalidae</i> sp. p.)
15.04	Fats and oils, of fish and marine mammals, whether or not refined
ex 15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared: — Oils and fats of fish and marine mammals
16.04	Prepared or preserved fish, including caviar and caviar substitutes: A. Caviar and caviar substitutes
16.05	Crustaceans and molluscs, prepared or preserved
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves

Frozen fish fillets shall be exempt from import duties only if Iceland respects the reference prices established by the Community and the measures adopted by it under Article 25 a of Council Regulation (EEC) No 2142/70 of 20 October 1970, amended in the last instance by the Act concerning the Conditions of Accession and the Adjustments to the Treaties, to avoid unstable

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

prices or unequal conditions of competition between fish frozen on board and fish frozen on land, and to remedy the difficulties which could arise with regard to the stability of supply.

2 Customs duties on imports into the Community of the following products originating in Iceland:

Common Customs Tariff heading No	Description
03.01	Fish, fresh (live or dead), chilled or frozen: B. Saltwater fish: I. Whole, headless or in pieces: (f) Redfish (<i>Sebastes marinus</i>) (h) Cod (<i>Gadus morrhua</i> or <i>Gadus callarias</i>) (ij) Coalfish (<i>Pollachius virens</i> or <i>Gadus virens</i>) (k) Haddock

shall be adjusted to the following levels:

for products falling within subheading No 03.01 B I f

Timetable	Rate applicable to imports into the Community as originally constituted and Ireland	Rate applicable to imports into the United Kingdom	Rate applicable to imports into Denmark and Norway
1 July 1973	6	8	0
1 January 1974	5	6	0
1 January 1975	4	4	0
1 January 1976	2	2	2

for products falling within subheadings Nos 03.01 B I h, ij, k

Timetable	Rate applicable to imports into the Community as originally constituted and Ireland	Rate applicable to imports into the United Kingdom	Rate applicable to imports into Denmark and Norway
1 July 1973	12	9	0
1 January 1974	9	7	0
1 January 1975	6	5	0
1 January 1976	3·7	3·7	3·7

The reference prices established in the Community for imports of these products shall continue to apply.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

3 Duties on imports into the Community of the following products originating in Iceland:

Common Customs Tariff heading No	Description
16.04	Prepared or preserved fish, including caviar and caviar substitutes: C. Herring G. Other (excluding conserves of smoked coalfish)

shall be adjusted to the following levels:

Timetable	Rate applicable to imports into the Community as originally constituted	Rate applicable to imports into Ireland	Rate applicable to imports into Denmark, Norway and the United Kingdom
1 July 1973	18	38	0
1 January 1974	16	31	4
1 January 1975	14	24	6
1 January 1976	12	17	8
1 January 1977	10	10	10

Article 2

1 The Community reserves the right not to apply the provisions of this Protocol if a solution satisfactory to the Member States of the Community and to Iceland has not been found for the economic problems arising from the measures adopted by Iceland concerning fishing rights.

The Community shall inform Iceland of its decision on this matter as soon as circumstances permit, and not later than 1 April 1973.

2 If it appears that a satisfactory solution cannot be found until after this date, the Community may postpone the decision on the application of this Protocol, provided it informs Iceland accordingly.

The Community shall inform Iceland as soon as the decision is taken.

3 If this Protocol is implemented after 1 July 1973, the Community shall make any necessary changes to the timetables laid down in Article 1.

Article 3

Without prejudice to the provisions of Article 37 of the Agreement, Iceland reserves its decision concerning the deposit of its instruments of ratification depending on the manner in which Article 2 is applied.

FINAL ACT

The representatives

Changes to legislation: There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council. (See end of Document for details)

OF THE EUROPEAN ECONOMIC COMMUNITY

and

OF THE REPUBLIC OF ICELAND,

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 Republic of Iceland,

at the time of signature of this Agreement,

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

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

DECLARATIONS

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.

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

Changes to legislation:

There are currently no known outstanding effects for the Regulation (EEC) No 2842/72 of the Council.