

No. 21254

**FINLAND
and
HUNGARY**

**Agreement on the reciprocal removal of obstacles to trade
(with protocols). Signed at Helsinki on 2 May 1974**

Authentic text: English.

Registered by Finland on 24 September 1982.

**FINLANDE
et
HONGRIE**

**Accord relatif à la suppression réciproque d'obstacles au
commerce (avec protocoles). Signé à Helsinki le
2 mai 1974**

Texte authentique : anglais.

Enregistré par la Finlande le 24 septembre 1982.

AGREEMENT¹ BETWEEN THE REPUBLIC OF FINLAND AND THE HUNGARIAN PEOPLE'S REPUBLIC ON THE RECIPROCAL REMOVAL OF OBSTACLES TO TRADE

The Republic of Finland and the Hungarian People's Republic,

Noting the endeavours of both countries to contribute to the progressive elimination of obstacles to international trade on a world-wide basis, and to seek means of increasing the trade and of creating closer economic cooperation between countries having different economic and social systems,

Desirous of solving, in a fair and equal way, the problems arising from the contemporary European economic integration processes to the commercial and economic relations between the Contracting Parties, and 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 Trade² concerning the establishment of free trade areas,

Considering that no provision of this Agreement may be interpreted as exempting the Contracting Parties from the rights and obligations devolving upon them from other international agreements,

Have agreed as follows:

Article 1. The objective of this Agreement is:

- (a) To provide fair conditions of competition on the markets of the Contracting Parties in order to ensure the development of their mutual trade in a satisfactorily balanced manner;
- (b) To promote through the expansion of reciprocal trade the harmonious development of economic relations between the Contracting Parties and to create the most favourable conditions for the enterprises and other economic organizations of the Contracting Parties to develop their economic, industrial and technical co-operation to the mutual benefit of their economies.

Article 2. The Agreement shall apply to products originating in the Republic of Finland or in the Hungarian People's Republic:

- (a) Which fall within chapters 1 to 24 of the Brussels Nomenclature, according to the provisions in protocol No. 1;
- (b) Which fall within chapters 25 to 99 of the Brussels Nomenclature.

Article 3. 1. No new customs duty on imports shall be introduced in trade between the Contracting Parties.

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

¹ Came into force on 1 January 1975, i.e., the first day of the second month following the exchange of the instruments of ratification, which took place at Budapest on 30 November 1974, in accordance with article 19.

² United Nations, *Treaty Series*, vol. 55, p. 187.

(a) On 1 January 1975 each duty shall be reduced to 40 per cent of the basic duty;

(b) Two further reductions of 20 per cent each shall be made on:

— 1 January 1976

— 1 July 1977.

3. Protocol No. 2 lays down the tariff treatment applicable to certain products.

4. The reduced duties calculated in accordance with this Agreement shall be applied rounded to the first decimal place.

Article 4. The basic duties to which the successive reductions provided for in article 3 and in protocols No. 1 and No. 2 are to be applied shall, for each product, be the duty actually applied in trade between the Contracting Parties on 1 January 1974.

Article 5. 1. No new charge having an effect equivalent to a customs duty on imports shall be introduced in trade between the Contracting Parties.

2. Charges having an effect equivalent to customs duties on imports shall be abolished upon the entry into force of the Agreement.

Article 6. 1. The Contracting Parties shall not apply directly or indirectly to goods imported from the territory of the other Contracting Party any fiscal charge in excess to those applied directly or indirectly to like domestic and imported goods.

2. "Fiscal charges" means revenue duties, internal taxes and other internal charges on goods.

3. Likewise, in foreign exchange rate matters the Contracting Parties shall apply such procedures which will secure most-favoured-nation treatment to imports from the area of the other Contracting Party in accordance with their commitments to the GATT and to the IMF.

Article 7. Protocol No. 3 lays down the rules of origin.

Article 8. No new quantitative restrictions or measures having equivalent effect shall be introduced in trade between the Contracting Parties, and they shall eliminate such restrictions upon the entry into force of this Agreement, in conformity with the principles laid down in protocol No. 4.

Article 9. 1. If the imports of products originating in the territory of one of the Contracting Parties take place in such increased quantities and/or under such circumstances as to cause or threaten to cause disruption to the domestic market or production of the other Contracting Party, the Contracting Party concerned may take, in accordance with the procedures laid down in paragraph 4 of this article, such measures as is necessary to prevent or remedy the situation.

2. Likewise, such measures may be taken by the Contracting Party concerned if serious disturbances arise in any sector of the economy or if difficulties arise which could cause deterioration in the economic situation of a region.

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

4. For the implementation of this article, the following provisions shall apply:

- (a) In the cases specified above, before taking the measures provided for therein or, in cases to which paragraph 4 (c) applies, as soon as possible, the Contracting Party concerned shall immediately inform the other Contracting Party of the disturbances and of the safeguard measures concerned and supply the other Contracting Party with all relevant information required for a thorough examination in the Joint Commission provided for in article 14 of the situation with a view to seeking a solution;
- (b) In the absence of any mutually satisfactory solution in the Joint Commission within three months of the matter being referred to it, the Contracting Party concerned may apply any safeguard measures, including, in particular, withdrawal of tariff concessions, it considers necessary to deal with the situation;
- (c) Where exceptional circumstances requiring immediate action make prior notification to the other Contracting Party impossible, the Contracting Party concerned may apply forthwith the safeguard measures strictly necessary to remedy the situation.

Article 10. Where a Contracting Party 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 11. 1. The Contracting Parties shall take all measures required to fulfill their obligations arising from this Agreement.

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

3. If either Contracting Party considers that the other Contracting Party has failed to fulfill an obligation arising from the Agreement or that one of the objectives is in jeopardy, it may adopt appropriate safeguard measures, in accordance with the procedures established in article 9 of this Agreement, in order to prevent or remedy any likely injuries arising from such a situation.

Article 12. 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 disguised restriction on trade between the Contracting Parties.

Article 13. 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 needs;

- (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 specially military purposes;
- (c) Which it considers essential to its own security in time of war or serious international tension.

Article 14. 1. A Joint Commission is hereby established, which shall be responsible for the administration of the Agreement and shall review its implementation. For this purpose it shall carry out examinations 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 Contracting Party, shall hold consultations within the Joint Commission.

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

Article 15. 1. The Joint Commission shall consist of representatives of Finland, on the one hand, and of representatives of Hungary, on the other.

2. The Joint Commission shall act by mutual Agreement.

Article 16. 1. Each Contracting Party shall preside alternately over the Joint Commission, in accordance with the arrangements to be laid down in its rules of procedure.

2. The Chairman shall convene the meetings of the Joint Commission at least once a year in order to review the general functioning of the Agreement. The Joint Commission 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 Commission may decide to set up any working group that can assist it in carrying out its duties.

Article 17. The protocols and the annexes to the Agreement shall form an integral part thereof.

Article 18. Either Contracting Party may denounce the Agreement by notifying the other Contracting Party. The Agreement shall cease to be in force three months after the date of such notification. The Contracting Parties may, however, continue to apply the Agreement for a period not exceeding nine months from the date on which the Agreement actually terminates.

Article 19. This Agreement is drawn up in duplicate in the English language, both texts being equally authentic.

The Agreement will be subject to ratification by the Contracting Parties in accordance with their own constitutional procedures.

The instruments of ratification are to be exchanged through diplomatic channels.

The Agreement shall enter into force on the first day of the second month following the exchange of instruments of ratification.

PROTOCOL No. 1 CONCERNING THE TREATMENT APPLICABLE TO PRODUCTS FALLING WITHIN BRUSSELS TARIFF NOMENCLATURE CHAPTERS 1 TO 24

Article 1. The Contracting Parties declare their readiness to foster, within the framework of their national agricultural policies, the harmonious development of trade in agricultural products.

The Contracting Parties further declare that the objective of their arrangements concerning trade in agricultural products shall be to facilitate mutual expansion of trade in such a way that will take into account the interests of both Contracting Parties in this sector.

Article 2. 1. Finland shall apply the provisions of the Agreement, if not otherwise provided for elsewhere in this protocol, to products originating in Hungary specified in annex I to this protocol.

2. Hungary shall apply the provisions of the Agreement, if not otherwise provided for elsewhere in this protocol, to products originating in Finland specified in annex II to this protocol.

Article 3. The Contracting Parties shall apply their rules in veterinary, health and plant health matters in a non-discriminatory manner and shall not introduce any new measures that have the effect of unduly obstructing trade.

Article 4. The Contracting Parties shall examine, under the conditions and procedures set out in articles 14, 15, and 16 of the Agreement, any difficulties and other matters that might arise in their trade in agricultural products with a view to finding appropriate solutions.

Article 5. During the consultations set out in articles 14, 15 and 16 of the Agreement the Contracting Parties shall pay particular attention to the fulfilment of the provisions of the Agreement and to the possibilities to enlarge the product coverage of the Agreement.

Annex I

LIST OF PRODUCTS FALLING WITHIN BTN CHAPTERS 1 TO 24 ORIGINATING IN HUNGARY

<i>Finnish Customs Tariff Heading No.</i>	<i>Description</i>
ex 03.01	Fish roes of gadidae; fish for restocking purposes; aquarium fish
ex 03.02	Fish roes, of gadidae in barrels
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
Chapter 5.	Products of animal origin, not elsewhere specified or included
ex 06.04	Reindeer moss
ex 07.01	Vegetables, fresh or chilled:
	— Garlic
	— Cauliflower (cleared from Customs from Jan. 1 to May 15)
	— Asparagus
	— Sweet paprica (cleared from Customs from Nov. 1 to March 31)

*Finnish
Customs
Tariff
Heading No.*

Description

- ex 07.03 Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:
— Olives
— Capers
- ex 07.04 Garlic
- ex 07.05 Shelled peas, stained or dyed
- 07.06 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith
- ex 08.01 Dates, coconuts, Brazil nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not
- ex 08.02 Grapefruit, fresh or dried
- 08.03 Figs, fresh or dried
- 08.04 Grapes, fresh or dried
- ex 08.05 Soft-shell almonds, other almonds and chestnuts
- ex 08.06 Apples, pears and quinces, fresh:
— Apples (cleared from Customs from Jan. 1 to May 31⁽¹⁾)
— Pears (cleared from Customs from Jan. 1 to May 31⁽¹⁾)
— Quinces
- ex 08.07 Stone fruit, fresh:
— Cherries (cleared from Customs from Jan. 1 to May 31)
— Apricots (cleared from Customs from Jan. 1 to May 31)
— Peaches (cleared from Customs from Jan. 1 to May 31)
— Plums (cleared from Customs from Jan. 1 to May 31)
- ex 08.09 Honeydew melons and ogenmelons
- ex 08.12 Fruit, dried; other than those falling within headings 08.01 . . . 05:
— Apples
— Pears
— Apricots
— Peaches
— Prunes
— Mixed fruits
- ex 08.13 Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions:
— Other than dried, provisionally preserved in preservative solutions
- 09.02 Tea
- 09.03 Maté
- 09.04 Pepper of the genus *Piper*; pimento of the genus *Capsicum* or the genus *Pimenta*
- 09.05 Vanilla
- 09.06 Cinnamon and cinnamon-tree flowers
- 09.07 Cloves (whole fruit cloves and stems)
- 09.08 Nutmeg, mace and gardamoms
- ex 09.09 Seeds of anise, badian, fennel, coriander, caraway and juniper
- 09.10 Thyme, saffron and bay leaves; other spices
- ex 12.01 Mustard seeds

⁽¹⁾ Imports from Hungary into Finland may take place from December 10, or from any earlier date prescribed by the Government of Finland. During the period from December 10 (or any earlier date referred to above) to December 31 such imports shall remain subject to licencing under the non-discriminatory Finnish global quota system.

<i>Finnish Customs Tariff Heading No.</i>	<i>Description</i>
ex 12.03	Seeds, fruit and spores, of a kind used for sowing, with the exception of those of white clover, timothy grass, of Swedish turnips, of kohlrabi and of turnip-cabbages
12.05	Chicory roots, fresh or dried, whole or cut, unroasted
12.06	Hop cones and lupulin
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or dried, whole, cut, crushed, ground or powdered
ex 12.08	Other than apricot, peach and plum kernels
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared
ex 12.10	Hay
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gumresins, and balsams
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners derived from vegetable products
Chapter 14.	Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included
ex 15.04	Fats and oils of fish and marine mammals, whether or not refined: — Oils with high vitamin content and medicinal oils for veterinary purposes
15.05	Wool grease and fatty substances derived therefrom (including lanolin)
ex 15.06	Neat's-foot oil for technical purposes
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified: — Castor oil — Tung oil — Oiticica oil
ex 15.08	Other than boiled linseed oil or other blown oils
15.09	Degras
ex 15.10	Olein, stearin and fatty alcohols
15.11	Glycerol and glycerol lyes
15.14	Spermaceti, crude, pressed or refined, whether or not coloured
15.15	Beeswax and other insect waxes, whether or not coloured
15.16	Vegetable waxes, whether or not coloured
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes
16.04	Prepared or preserved fish, including caviar and caviar substitutes
18.01	Cocoa beans, raw or roasted, whole or broken
18.02	Cocoa shells, husks, skins and waste
18.03	Cocoa paste, in bulk or in block, whether or not defatted
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
ex 20.01	Olives and capers
ex 20.02	Olives and capers; tomato pulp and tomato purée
ex 20.06	Roasted ground-nuts
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof
ex 21.02	Extracts, essences or concentrates, of tea or maté

<i>Finnish Customs Tariff</i>		<i>Description</i>
<i>Heading No.</i>		
21.03		Mustard flour and prepared mustard
21.04		Sauces; mixed condiments and mixed seasonings
ex 21.06		Inactive natural yeasts; prepared baking powders
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
22.05		Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol
23.01		Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves
23.05		Wine lees; argol
ex 24.01		Tobacco refuse

Annex II

LIST OF PRODUCTS FALLING WITHIN BTN CHAPTERS 1 TO 24 ORIGINATING IN FINLAND

<i>Hungarian Customs Tariff</i>		<i>Description</i>
<i>Heading No.</i>		
01.02		Live animals for breeding
ex 02.01		Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen: — Edible offals, chilled or frozen
02.01/C		Meat of swine
ex 04.02		Milk and cream, preserved, concentrated or sweetened: — Not containing added sugar: Powdered milk and cream: Unfit for human consumption (whether or not denatured)
04.03		Butter
ex 04.04/A		Cheese and curd made from cow's milk
08.13		Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
ex 09.04		Pepper of the genus <i>Piper</i> ; pimento of the genus <i>Capsicum</i> or the genus <i>Pimenta</i> — Pepper
09.05		Vanilla
09.06		Cinnamon and cinnamon-tree flowers
ex 09.08		Nutmeg, mace and cardamoms: — Nutmegs — Nutmeg-flowers
09.09		Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper
09.10		Thyme, saffron and bay leaves: other spices
12.03		Seeds, fruit and spores, of a kind used for sowing
15.07		Fixed vegetable oils, fluid or solid, crude, refined or purified
ex 15.10		Fatty acid
19.06		Communion wafers, empty capsels suitable for pharmaceutical use, sealing wafers, rice paper and similar products

*Hungarian
Customs
Tariff
Heading No.*

Description

- 23.01 Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves
- 23.04 Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils
- 23.06 Vegetable products of a kind used for animal food, not elsewhere specified or included
- 23.07 Sweetened forage; other preparations of a kind used in animal feeding

PROTOCOL No. 2 CONCERNING THE TREATMENT APPLICABLE TO CERTAIN PRODUCTS

1. The customs duties on imports from Hungary into Finland of products specified in list 1 and on imports from Finland into Hungary of products specified in list 2 shall be progressively abolished in accordance with the following timetable:

<i>Timetable</i>	<i>Percentage of basic duties applicable</i>
1 January 1975	85
1 January 1976	80
1 July 1977	65
1 January 1979	50
1 January 1980	50
1 January 1981	35
1 January 1982	35
1 January 1983	20
1 January 1984	20
1 January 1985	0

List 1

*Finnish
Customs
Tariff
Heading No.*

Description

- 25.23 Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker
- ex 28.19 Zinc oxide
- 28.54 Hydrogen peroxide (including solid hydrogen peroxide)
- ex 29.02 Trichlorethylene and tetrachlorethylene
- ex 29.07 Pentachlorophenol and pentachlorophenolate
- 36.01 Propellant powders
- 36.02 Prepared explosives, other than propellant powders
- 36.03 Mining, blasting and safety fuses
- 36.04 Percussion and detonating caps; igniters; detonators
- ex 39.01 Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):
- Worked products (artificial sausage casings; reflecting products incorporating small spherical glass grains (ballotini), coated or not with adhesive material; strips and other products coated with adhesive material, whether or not surface-treated; film and foil (whether or not tubular); plates, sheets and strips; monofil, tubes, pipes and rods)

<i>Finnish Customs Tariff Heading No.</i>	<i>Description</i>
ex 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): — Worked products (artificial sausage casings; reflecting products incorporating small spherical glass grains (ballotini), coated or not with adhesive material; strips and other products, coated with adhesive material, whether or not surface-treated; film (whether or not tubular); plates, sheets and foil; monofil tubes, pipes and rods)
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre
ex 39.04	Worked products (artificial sausage casings, etc.)
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06
40.09	Piping and tubing, of unhardened vulcanised rubber
40.10	Transmission, conveyor or elevator belts or belting, of vulcanized rubber
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds
ex 41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08, with the exception of only pre-tanned leather, for subsequent tanning
ex 41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08, with the exception of only pre-tanned leather, for subsequent tanning
42.02	Travel goods (for example, trunks, suit cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric
42.03	Articles of apparel and clothing accessories, of leather or of composition leather
ex 43.02	Furskins, not assembled in plates, crosses and similar forms
43.03	Articles of furskin
ex 51.01	Sewing yarn and textured yarn of synthetic textile fibres (continuous), not put up for retail sale, other than textured yarn of regenerated textile fibres (continuous), not put up for retail sale
ex 51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02, with the exception of cord fabrics
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair
54.05	Woven fabrics of flax or of ramie
55.08	Terry towelling and similar terry fabrics, of cotton
ex 55.09	Other woven fabrics of cotton, with the exception of cord fabrics
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale
ex 56.07	Woven fabrics of man-made fibres (discontinuous or waste), with the exception of cord fabrics

*Finnish
Customs
Tariff
Heading No.*

Description

- 57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03
- 58.02 Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not)
- 58.04 Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05)
- 58.05 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
- ex 58.07 Braids and ornamental trimmings in the piece
- 58.09 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
- ex 59.02 Felt and articles of felt, whether or not impregnated or coated, with the exception of felt impregnated or coated with asphalt, tar or similar substances
- ex 59.03 Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated, with the exception of bonded fibre fabrics and similar bonded yarn fabrics, in the length, impregnated or coated with asphalt, tar or similar substances
- ex 59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials, with the exception of insulation tape (whether or not covered with adhesive), other tape covered with adhesive, of a width not exceeding 5 cm; insulating sheaths for electrical purposes, and tape for use in the boot and shoe industry
- ex 59.10 Floor coverings consisting of a coating applied on a textile base, cut to shape or not
- ex 59.11 Rubberised textile fabrics, other than rubberised knitted or crocheted goods, with the exception of cord fabrics and insulation tape (whether or not covered with adhesive), other tape covered with adhesive, of a width not exceeding 5 cm; insulating sheaths for electrical purposes, and tape for use in the boot and shoe industry
- 59.13 Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads
- 59.15 Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials
- 60.01 Knitted or crocheted fabric, not elastic nor rubberised
- 60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised
- 60.04 Under garments, knitted or crocheted, not elastic nor rubberised
- 60.05 Outer garments and other articles, knitted or crocheted, not elastic nor rubberised
- 61.01 Men's and boys' outer garments
- 61.02 Women's, girls' and infants' outer garments
- 61.03 Men's and boys' under garments, including collars, shirt fronts and cuffs
- 61.04 Women's, girls' and infants' under garments
- 61.05 Handkerchiefs
- 61.07 Ties, bow ties and cravats
- 61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments

*Finnish
Customs
Tariff
Heading No.*

Description

- 61.09 Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic
- 62.01 Travelling rugs and blankets
- 62.02 Bed linen, table linen, toilet linen and kitchen linen, curtains and other furnishing articles
- 62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods
- ex 62.05 Other made up textile articles, in the length
- 64.01 Footwear with outer soles and uppers of rubber or artificial plastic material
- 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
- 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
- ex 65.06 Other headgear, whether or not lined or trimmed, with the exception of hat-shapes of artificial furskin on felt, neither blocked to shape nor with made brims
- ex 68.12 Slabs and pipes of asbestos-cement, of cellulose fibre-cement or the like
- 69.07 Unglazed setts, flags and paving, hearth and wall tiles
- 69.08 Glazed setts, flags and paving, hearth and wall tiles
- 69.10 Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures
- 69.11 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and paria)
- 69.12 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery
- 70.05 Unworked drawn or blown glass (including flashed glass), in rectangles
- 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
- 70.10 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
- 70.13 Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses
- ex 70.20 Glass fibre (including wool), other than yarns, fabrics and articles thereof
- ex 73.10 Bars and rods (including wire rod), of iron or steel, hot-rolled, extruded, cold-formed or cold-finished (including precision-made); with the exception of hollow mining drill steel and forged bars and rods
- ex 73.11 Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; other than:
— Hot-rolled, forged or extruded, not clad with metal:
— Sheet piling; wide-flanged I girders and
— Other, weighing 60 kg or more per metre
- ex 73.13 Sheets and plates, of iron or steel, hot-rolled
— Of a thickness of less than 30 mm but more than 4.75 mm
- ex 73.14 Iron or steel wire, whether or not coated, but not insulated, with the exception of copper-steel electric wire

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- ex 73.15 Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:
 — Wire rod
 — Bars and rods; angles, shapes and sections
 — Hot-rolled or extruded, with the exception of hollow mining drill steel; sheet piling and wide-flanged I girders; other angles, shapes and sections weighing 60 kg or more per metre
 — Cold-formed or cold-finished
 — Wire, other than stainless wire and wire for the manufacture of resistances
- 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 specialised for joining or fixing rails
- 73.17 Tubes and pipes, of cast iron
- ex 73.18 Welded tubes and pipes
- ex 73.29 Forged, welded or cast chain, and parts thereof; other than anchor chain
- 73.30 Anchors and grapnels and parts thereof, of iron or steel
- 73.31 Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper
- 73.32 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or 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
- ex 73.35 Leaf-springs and leaves for springs
- 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
- ex 73.40 Iron and steel castings, in the rough state
- 76.12 Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables
- ex 76.15 Saucepans
- 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
- 82.02 Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)
- 82.03 Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating wrenches (but not including tap wrenches); files and rasps
- 82.04 Hand tools, including glaziers' diamonds, not falling within any other heading of this chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated)
- 82.05 Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), 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

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- 82.07 Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)
- 82.08 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
- 82.09 Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06
- 82.10 Knife blades
- 82.11 Razors and razor blades (including razor blade blanks, whether or not in strips)
- 82.12 Scissors (including tailors' shears), and blades therefor
- 82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)
- 82.14 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware
- 82.15 Handles of base metal for articles falling within headings No. 82.09, 82.13 or 82.14
- 83.01 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
- 83.02 Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coach-work, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like
- ex 84.06 Outboard motors
- ex 84.13 Furnace burners for liquid fuel
- ex 84.22 Pulley tackle and hoists; cranes, other than self-propelled
- ex 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; other than:
— Motor-vehicle inner-tube valves; aerosol valves
— Gas taps for gas cookers
— Electro-mechanical valves
- 85.01 Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors
- ex 85.03 Primary cells and primary batteries; with the exception of hollow zinc cathodes
- ex 85.11 Electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting and parts thereof; with the exception of parts for furnaces and ovens (including electric induction and dielectric heating equipment)
- ex 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 dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon; with the exception of parts for electric heating resistors

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85.18	Electrical capacitors, fixed or variable
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
ex 85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flash-bulbs; with the exception of filament lamp bases
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors
85.25	Insulators of any material
ex 87.02	Public-service-type passenger vehicles (for example, motor buses, coaches), diesel engined; new lorries of a total weight of 10 metric tons or more, diesel engined; chassis fitted with cabs and engines
ex 87.04	Chassis fitted with engines for public-service passenger vehicles (for example, motor buses, coaches) or for lorries
87.07	Works trucks, mechanically propelled, of the types used 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
ex 87.09	Auto-cycles and cycles fitted with an auxiliary motor
87.10	Cycles (including delivery tricycles), not motorised
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof
ex 90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases (for example, pressure gauges, level gauges, flow meters, heat meters, automatic overdraught regulators), not being articles falling within heading No. 90.14; with the exception of thermostats
90.25	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); micro tomes
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor
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
ex 90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus; with the exception of thermostats
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
ex 93.04	Rifles, of a caliber of less than 6 mm
ex 93.07	Shotgun cartridges

List 2

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Description

- 25.13 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:
A. Pumice stone in immediate packings of a net capacity of 1 kg or less
B. Other
- 25.18 Dolomite, whether or not calcined, including dolomite not further worked than roughly spilt, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite):
B. Dolomite, sintered or calcined
C. Dolomite, agglomerated
E. Vienna lime
- 27.10 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:
A. Light oil distillates:
I. Spirits for use as fuel:
(a) Motor spirit
(b) Aviation spirit
II. Light and heavy spirits for use other than as fuel
III. Other
B. Medium oil distillates:
I. Furnace oils
II. Motor spirit
III. Other
C. Heavy oil distillates:
I. Gas oil
II. Fuel oil
III. Lubricating oils and other oils; lubricating oil distillates
IV. Other
- 27.13 Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:
A. Lignite wax:
I. Crude
II. Refined
B. Ozokerite and peat wax
C. Paraffin wax
D. White or coloured ceresine
E. Other
- 28.06 Hydrochloric acid and chlorosulphonic acid
- 28.08 Sulphuric acid; oleum:
A. Sulphuric acid
B. Oleum
- 28.17 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:
A. Sodium hydroxide (caustic soda)
- 29.03 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:
A. TNT (trinitrotoluene)
- 31.05 Other fertilisers; goods of the present chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg:
B. Put up in packings of a gross weight of 10 kg or more

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- 33.06 Perfumery, cosmetics and toilet preparations
- 34.02 Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:
A. Organic surface-active elements and semi-products
B. Put up for retail sale in packings of not more than 5 kg
C. Other
- 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:
A. For footwear
B. For floors
C. Other
- 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):
A. Products with a basis of or containing D.D.T., put up or not
- 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:
C. Biologically indecomposable dodecylbenzene
- 39.01 Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):
A. Phenoplasts, aminoplasts and unsaturated polyester resins
B. Epoxy resins
C. Intermediate products:
I. Polyurethane foam
II. Plastic films and foils for manufacturing electric condensators
III. Other
D. Other
- 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):
A. P.V.C.:
I. Basic material
II. Intermediate products:
(a) Sheets (hard) up to 600 x 700 mm size; calendered hard P.V.C. foils up to 1 600 mm width, of a thickness from 0,20 to 0,45 mm, excluding pellucid and chockproof hard foil used for foodstuffs; binder for cables; floor covering sheets without underlay, or with P.V.C. foam or textile underlay; delivery pipes (hard, from 16 to 160 mm diameter, with or without pipe connection of Anger type); outlet tubes (hard, from 25 to 210 mm diameter); mail dispatch tube; thermoplastic lath of synthetic material; thermoplastic litter of synthetic material
(b) Other intermediate products

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- B. Polymethacrylate:
 - I. Basic material:
 - (a) For injection moulding and polymer blocks
 - (b) Other basic materials
 - II. Intermediate products:
 - (a) Plexiglass plates of a thickness of less than 3 mm
 - (b) Other intermediate products
- C. Other polymerisation and mixed polymerisation products:
 - I. Basic materials
 - II. Intermediate products:
 - (a) Polystyrene foam; polypropylene pipes and rods (up to 20-400 mm diameters, for working pressures of 2,5, 3,2, 6 and 10 at., including also special types); polyethylene tubes and rods (up to 10-400 mm diameters, for working pressures of 2,5, 3,2, 6 and 10 at. made of high and low density polyethylene); polyethylene fine foils (of a width of 100-400 mm and a thickness of 0,04-0,07 mm); polyethylene shrink foil (of a width of 300-2 200 mm); polyethylene foil for agricultural purposes up to a width of 12,000 mm; polyethylene hoses (of 100-1000 mm diameter); floor covering sheets of polyethylene; thermoplastic lath; thermoplastic litter
 - (b) Other intermediate products
- 39.07 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:
 - B. Eaves gutter made of P.V.C. (hard); polyethylene barrels (of 150 liters); polyethylene bags (Blockbottom bags, bags with valve, with corner valve, cushion bags, also printed); packing cases and crates of plastic materials; pot holders of thermoplastic materials
 - C. Other
- 40.09 Piping and tubing, of unhardened vulcanised rubber
- 40.11 Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:
 - A. For passenger motor-cars
 - C. For tractors, dumpers and other specialised motorised vehicles:
 - I. Size 13-28
 - II. Other
- 44.14 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
- 44.23 Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):
ex B. Wooden house
- 48.01 Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:
 - B. Writing, printing and drawing paper:
 - I. Bank paper, foreign note paper, account book paper, airmail paper, tracing paper and drawing paper
- 48.05 Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:
 - A. Paper and paperboard, corrugated
 - B. Household and toilet paper of sulphite paper, including creped sulphite paper
 - C. Other

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- 48.07 Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined, or squared and not constituting printed matter within chapter 49), in rolls or sheets:
D. Other
- 48.09 Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders
- 48.16 Boxes, bags and other packing containers of paper or paperboard:
A. Boxes
C. Other
- 51.01 Yarn or man-made fibres (continuous), not put up for retail sale:
A. Of synthetic textile materials:
I. Of polyamide resins
II. Other
- 51.02 Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:
A. Of synthetic textile materials:
I. Imitation catgut
II. Artificial straw
III. Of polyamide resins
IV. Other
- 51.03 Yarn of man-made fibres (continuous), put up for retail sale:
A. Of synthetic textile fibres
- 53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair:
A. Containing by weight 51% or more of wool
B. Other
- 55.09 Other woven fabrics of cotton:
B. II. Other
- 56.01 Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:
A. Synthetic textile fibres:
I. Of polyamide resins
II. Other
- 56.02 Continuous filament tow for the manufacture of man-made fibres (discontinuous):
A. Of synthetic textile fibres
- 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:
A. Of synthetic textile fibres
- 56.04 Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:
A. Synthetic textile fibres
- 56.05 Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:
A. Of synthetic textile fibres
- 56.07 Woven fabrics of man-made fibres (discontinuous or waste)
- 59.08 Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials
- 60.05 Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:
A. Men's and boys' knitted or crocheted outer garments:
I. Overcoats (whether or not lined with foamed latex):

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- (a) Of wool
- (b) Of man-made materials
- (c) Of other materials
- II. Suits, jackets and trousers:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
- III. Pull-overs, cardigans and jerseys:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
- IV. Track suits, dressing gowns and the like:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
- B. Women's and girls' outer garments, knitted or crocheted:
 - I. Overcoats (whether or not lined with foamed latex):
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
 - II. Costumes and dresses:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
 - III. Pull-overs and cardigans (whether or not in sets):
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
 - IV. Track suits, dressing-gowns, head-shawls and neckerchiefs:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
- C. Babies' outer garments, knitted or crocheted:
 - I. Overcoats (whether or not lined with foamed latex):
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
 - II. Blouses, skirts and other outer garments:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
- D. Bathing costumes:
 - I. Of man-made textile fibres
 - II. Of other textile fibres
- E. Other:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
- 61.01 Men's and boys' outer garments:
 - A. Men's outer garments:
 - I. Overcoats:

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- (a) Of wool
- (b) Of man-made materials
- (c) Of other materials
- II. Suits and jackets:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
- III. Trousers:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
- IV. Smoking jackets, dressing gowns, waist-coats and overalls:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of silk
 - (d) Of other materials
- B. Boys' outer garments:
 - I. Overcoats:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
 - II. Suits and jackets:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
 - III. Trousers:
 - (a) Of wool
 - (b) Of man-made materials
 - (c) Of other materials
 - IV. Dressing gowns, rompers and overalls
- C. Bathing costumes:
 - I. Of man-made fibres
 - II. Of other textile fibres
- D. Other
- 61.02 Women's, girls' and infants' outer garments:
 - A. Women's and girls' outer garments:
 - I. Overcoats:
 - (a) Of wool
 - (b) Of silk
 - (c) Of man-made materials
 - (d) Of other materials
 - II. Costumes, dresses, negligés and overalls:
 - (a) Of wool
 - (b) Of silk
 - (c) Of man-made materials
 - (d) Of other materials
 - III. Skirts and trousers:
 - (a) Of wool
 - (b) Of silk
 - (c) Of man-made materials
 - (d) Of other materials

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- IV. Blouses:
 - (a) Of wool
 - (b) Of silk
 - (c) Of man-made materials
 - (d) Of other materials
- B. Babies' outer garments:
 - I. Overcoats:
 - (a) Of wool
 - (b) Of silk
 - (c) Of man-made materials
 - (d) Of other materials
 - II. Outer garments:
 - (a) Of wool
 - (b) Of silk
 - (c) Of man-made materials
 - (d) Of other materials
 - III. Crawlers, rompers and overalls
- C. Bathing costumes:
 - I. Of man-made fibres
 - II. Of other textile fibres
- D. Other
- 61.03 Men's and boys' under garments, including collars, shirt fronts and cuffs:
 - A. Shirts, under vests, night-shirts and pyjamas:
 - I. Of silk
 - II. Of man-made materials
 - III. Of other materials
 - B. Other
- 61.04 Women's, girls' and infants' under garments:
 - A. Women's and girls' under garments:
 - I. Combinations, slips, knickers, petticoats, pyjama sleeping suits, night dresses and similar nightwear:
 - (a) Of silk
 - (b) Of man-made materials
 - (c) Of other materials
 - B. Infants' under garments
 - I. Swaddling clothes, shirts, nightwear, dressing gowns, petticoats, knickers and pyjama sleeping suits:
 - (a) Of silk
 - (b) Of man-made materials
 - (c) Of other materials
- 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:
 - A. Men's footwear
 - B. Women's footwear:
 - I. Of reptile leather
 - II. Boots
 - III. Other
 - C. Children's footwear
 - D. Other
- 70.08 Safety glass consisting of toughened or laminated glass, shaped or not

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Description

- 70.13 Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:
 A. Household glassware:
 I. Of heat-resisting glass
 II. Of pressed glass
 III. Of other glass
 B. Other
- 70.14 Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass
- 70.15 Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like;
- 70.16 Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms
- 70.17 Laboratory, hygienic and pharmaceutical glassware; whether or not graduated or calibrated; glass ampoules:
 A. Laboratory, hygienic and pharmaceutical glassware:
 I. Non heat-resistant, machine-made, blown, ground, pressed glassware
 II. Heat-resistant, machine-made, blown, ground, pressed glassware
 III. Hand-made glassware, measuring instruments for medical and laboratory purposes
 IV. Glass apparatus for laboratory and industrial purposes, components thereof (distilling apparatus, mixers, tubular apparatus, etc.)
- 73.21 Structures, complete or incomplete, whether or not assembled, 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:
 A. Scaffolding
 B. Structures for civil engineering
 C. Frameworks for greenhouses
 D. Other
- 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:
 B. Oil stoves
- 73.37 Boilers (excluding steam-generating boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel
- 73.38 Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:
 A. Sinks and wash basins, of stainless steel
 B. Bath-tubs, of cast iron

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Description

- C. Enamelled pots and pans
- D. Zinc-galvanised pots and pans
- E. Other
- 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
- 82.03 Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps:
 - A. Files and rasps
 - B. Other
- 84.01 Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam):
 - A. Boilers for power stations
 - B. Boilers for industrial purposes
 - C. Auxiliary boilers
 - D. Other
 - E. Parts
- 84.06 Internal combustion piston engines:
 - A. Automobile engines:
 - I. Of a cylinder capacity of 5,000 cc or less
 - II. Of a cylinder capacity of more than 5,000 cc:
 - (a) 6-cylinder Diesel engines with cylinder capacity of not more than 6,000 cc and of output not less than 100 h. p. DIN but not more than 130 h. p. DIN, intended for heavy all-wheel driven tractors with 4 driving wheels of identical size and with uniform dynamic distribution of the weight over both axles, the tractor weighing not less than 5,000 kilos (without ballast or additional weights)
 - B. Aircraft engines
 - C. Marine engines with a rating of:
 - I. 800 metric h. p. or less
 - II. More than 800 metric h. p.
 - D. Other internal combustion piston engines
 - E. Engine parts and components
- 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:
 - A. Acid-, alkali- and heat-resistant pumps:
 - I. Boiler-feed pumps, for terminal pressure of at least 160 atm over-press., over a delivery output of $Q=300$ t/h, in the case of higher temperature than $t=150^{\circ}$ C, with higher revolution than $n=300$
 - II. Process pumps in the mineral oil industry to deliver medium being more than 400° C temperature and having a density of more than 900 kp/cu. m.
 - III. Other
 - D. Submersible centrifugal pumps and spare parts
- 84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air
- 84.15 Refrigerators and refrigerating equipment (electrical and other):
 - A. Refrigerators for domestic purposes
- 84.22 Lifting, handling, loading or unloading machinery, telfers and conveyors

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Description

- (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23:
- A. Lifting and handling machinery:
 - I. Pulley-blocks
 - II. Winches
 - III. Magnetic elevators
 - IV. Cable-type purchase-tackle
 - V. Chain-type purchase-tackle
 - VI. Parts
 - B. Jibs or derrick cranes:
 - I. Parts (mechanisms)
 - II. Lorry-mounted cranes
 - III. Tower cranes
 - C. Conveyors
 - D. Specialised lifting, hoisting, loading and handling machinery
 - E. Other
- 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); piledrivers; snow-ploughs, not self-propelled (including snow-plough attachments):
- B. Other machinery for use in the mining industry:
 - IX. Loaders operating on the principle of shovelling, or by collecting arm or side discharging and parts of the loaders. Track moving or self-propelled (rubber tyre, crawle type) design. Compressed air or electrohydraulic drive. Specific motor output, referring to the weight of the machine, at least 7 kW/t. Loading capacity, referring to the gross volume of the machine, at least $\frac{10 \text{ cu.m/h}}{\text{cu.m}}$
- 84.24 Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers:
- A. Maize-sowing combines, 12-row and more
 - B. Other
- 84.31 Machinery for making or finishing cellulosic pulp, paper or paperboard:
- A. Machinery for making or finishing cellulosic pulp
 - B. Machinery for making paper or paperboard
 - From 1.1.1974
 - From 1.1.1975
 - From 1.1.1976
 - C. Machinery for sizing or finishing paper or paperboard
 - From 1.1.1974
 - From 1.1.1975
 - From 1.1.1976
- ex 84.47 Machine-tools for working wood
- 84.53 Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines, operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines):
- A. Punching, checking, sorting and multiplying machines

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Description

- B. Electronic computers and data processing machines
- C. Other
- 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:
 - B. Other
- 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:
 - B. Other
- 85.01 Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers, and rectifying apparatus, inductors:
 - A. Electric generators, motors and rotary converters:
 - I. Of an output not exceeding 0,6 kW
 - II. Of an output exceeding 0,6 kW but not exceeding 100 kW
 - III. Of an output exceeding 100 kW
 - B. Transformers:
 - I. Telecommunications transformers
 - From 1.1.1974
 - From 1.1.1975
 - From 1.1.1976
 - II. Voltage-regulating transformers
 - From 1.1.1974
 - From 1.1.1975
 - From 1.1.1976
 - III. Power transmission transformers and inductors (chokes)
 - From 1.1.1974
 - From 1.1.1975
 - From 1.1.1976
 - IV. Welding transformers
 - From 1.1.1974
 - From 1.1.1975
 - From 1.1.1976
 - V. Other transformers
 - C. Other
 - D. Parts
- 85.04 Electric accumulators:
 - A. Lead-acid accumulators
 - B. Alkaline accumulators:
 - I. Zinc-silver accumulators
 - II. Nickel-cadmium accumulators
 - III. Other
 - C. Accumulators for use in telecommunication and medical therapy (e. g., for hearing aids)
 - D. Other
 - E. Parts
- 85.06 Electro-mechanical domestic appliances, with self-contained electric motor:
 - A. Electro-mechanical domestic appliances
- 85.15 Radiotelegraphic and radiotelephonic transmission and reception appa-

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Description

- ratus; radiobroadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:
- A. Radiotelegraphic and radiotelephonic transmission and reception apparatus (including microwave sets) and data translators (sound and picture):
 - I. Transmitting equipment:
 - (a) Of an output of 1 kW or less
 - (b) Of an output of more than 1 kW
 - II. Transmitter-receivers
 - III. Radio sets
 - IV. Data translators (sound and picture) and radio-broadcasting equipment with one or more channels:
 - (a) Of 1,000 mc/s or less (VHF and UHF)
 - (b) Of more than 1,000 mc/s (microwave)
 - B. Radio-broadcasting and television transmission and reception apparatus:
 - I. Transmission apparatus:
 - (a) Of an output of 1 kW or less
 - (b) Of an output of more than 1 kW
 - II. Television cameras and television equipment:
 - (a) For use in studios
 - (b) For use in industry
 - III. Radio and television receivers, whether or not combined
 - C. Radio navigational aid apparatus, radar apparatus and radio remote control apparatus
 - D. Accessories and parts, other than those falling within headings Nos. 85.18 to 85.22
 - E. Other
- 85.25 Insulators of any material:
- B. Insulators for use in high-tension installations
 - I. Porcelain insulators:
 - (a) For 30 kW or less
 - (b) For more than 30 kW
- 86.03 Other rail locomotives:
- A. Diesel
 - B. Diesel-electric
 - C. Diesel-hydraulic
 - D. Other
- 87.01 Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys:
- A. Agricultural tractors powered by spark-ignition or compression-ignition engines
- 87.02 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):
- A. Passenger cars
 - D. Motor-buses:
 - I. Bus with 130-150 h.p. DIN water cooled, 6-cylinder engine, 2,300 mm width, with a length of not less than 7,200 mm and not more than 7,400 mm

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Description

- Rate of duty 20% up to a tariff quota of 750,000 US\$
- 87.06 Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:
 A. Special parts and accessories of the motor vehicles falling within heading No. 87.03 D to J
- 87.07 Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors:
 ex J. Works trucks
- 87.09 Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:
 A. Motor-cycles: 125 cc or less
 B. Motor-cycles: 250 cc or less
 C. Motor-cycles: 175 cc or less
 D. Motor-cycles: 350 cc or less
 E. Motor-cycles: 500 cc or less
 F. Motor-cycles: 600 cc or less
 G. Motor-cycles for invalids
 H. Motor-scooters
 I. Other
- 89.01 Ships, boats and other vessels not falling within any of the following headings of this chapter:
 A. Hydrofoil craft
 B. Sea-going vessels of a tonnage of more than 2,000 tons
 C. Push-boats
 D. Other
- 89.02 Tugs
- 90.16 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:
 A. Pantographs; measuring and checking instruments; planimeters, micrometers, callipers and gauges
 B. Other
- 90.17 Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):
 A. Hypodermic and suture needles: syringes
 B. Surgical suture appliances using miniature clips
 C. Portable single-channel direct-recording electro-cardiographs
 D. Multi-channel electro-cardiographs, electro-myographs, and accessories thereof
 E. Electro-encephalographs and accessories thereof
 F. Multi-channel biological instruments and apparatus and accessories thereof, not elsewhere specified
 G. Ultra-short-wave electro-therapy apparatus
 H. Microwave electro-therapy apparatus
 I. Heart stimulators suitable for incorporation in pacemakers
 J. Electric or electronic medical apparatus and accessories thereof, not elsewhere specified (other than X-ray apparatus and parts thereof)

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Description

- K. Accessories and parts assignable to the instruments and apparatus falling within subheadings B to J of this heading
- L. Medical surgical, dental and veterinary instruments and apparatus, including electro-medical and sight-testing apparatus, not elsewhere specified
- M. Inhalation-type anaesthetic apparatus
- N. Breathing examination apparatus
- O. Other
- 90.25 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:
- ex E. Laboratory equipment
- 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:
 - A. Record-players
 - B. Tape-decks (including picture tape recorders)
- 94.01 Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof
- 94.02 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
- 94.03 Other furniture and parts thereof

PROTOCOL No. 3

RULES OF ORIGIN

Article 1. For the purpose of implementing the Agreement, the following products shall be considered as:

1. Products originating in Finland:

- (a) Products wholly obtained in Finland;
- (b) Products obtained in Finland 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 3. This condition shall not apply, however, to products which, within the meaning of this protocol, originate in Hungary.

2. Products originating in Hungary:

- (a) Products wholly obtained in Hungary;
- (b) Products obtained in Hungary 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 3. This condition shall not apply, however, to products which, within the meaning of this protocol, originate in Finland.

Article 2. The following shall be considered as wholly obtained either in Finland or in Hungary 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 3. 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.

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

- (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 4. 1. Where the Lists A and B referred to in article 3 provide that goods obtained in Finland or in Hungary 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.

Article 5. 1. Goods originating in Finland or in Hungary may be transported:

- (a) Without passing through the territory of any other country;
- (b) Through the territory of one or more countries, with or without transshipment or temporary storage in such countries, provided that the transit has been necessary for geographical reasons or by considerations related to transport requirements and that the goods have remained under customs control, have not entered into trade or consumption in these countries and have not there undergone operations other than unloading and reloading or any operation required to keep them in good condition.

2. The customs authorities may in the case of serious suspicion require the production of the following supplementary evidence to establish the fact that the above conditions have been met:

- (a) Either a single supporting transport document, made out in the exporting country, under the cover of which the passage across the transit country has been effected;
- (b) A certificate issued by the customs authorities of the transit country containing an exact description of the goods, the date of unloading and reloading of the goods, with identification of the vessel or other means of transport used and certification of the conditions under which the goods have remained in the transit country;
- (c) Or, failing such particulars, any corresponding documentary evidence.

Article 6. 1. Originating products within the meaning of article 1 of this protocol shall benefit on importation from the provisions of the Agreement upon submission, in connection with importation, of a declaration of origin given by the exporter.

2. The exporter may give the declaration either by inserting on the invoice covering the goods the declaration contained in annex IV or by completing a declaration form a specimen of which is given in annex V to the protocol.

Article 7. The discovery of non-fundamental differences between the statements made in the declaration of origin and those made in the other documents required for the purpose of customs clearance shall not render the declaration null and void if it is established that the declaration does correspond to the goods submitted.

Article 8. 1. Goods sent from Finland or from Hungary for exhibition in other countries and sold after the exhibition for importation into Hungary or into Finland

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 Finland or in Hungary and provided that it is shown to the satisfaction of the customs authorities that:

- (a) An exporter has consigned these goods from Finland or from Hungary 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 Hungary or in Finland;
- (c) The goods have been consigned during the exhibition or immediately thereafter to Hungary or to Finland 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 declaration of origin must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required in the case of serious suspicion.

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 9. In order to ensure the proper application of the provisions of this protocol, Finland and Hungary shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of declarations of origin.

Article 10. Penalties shall be imposed, according to national legislation, on any person who draws up or causes to be drawn up a declaration of origin which contains incorrect particulars for the purpose of obtaining for the goods the preferential treatment provided for by this Agreement.

Article 11. The explanatory notes, lists A and B, and the specimens of declarations of origin shall form an integral part of this protocol.

Article 12. The Joint Commission may decide to amend the provisions of this protocol.

Annex I

EXPLANATORY NOTES

Note 1—article 1

In order to determine whether goods originate in Finland or in Hungary 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 2—article 1

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 3—article 1

Tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall

be considered as forming a whole with the article, provided that they constitute the standard equipment customarily included on the sale of articles of that kind.

Note 4—article 1

For the purpose of determining the origin, an unassembled or disassembled article which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment shall, if the importer so requests, be treated as one article.

Note 5—article 2(f)

The term “their vessels” shall apply only to vessels:

- Which are registered or recorded in Finland or in Hungary;
- Which sail under the flag of Finland or of Hungary.

Note 6—article 3

“Sections”, “chapters” and “tariff headings” shall mean the sections, chapters and tariff headings in the Convention on Nomenclature for the Classification of Goods in Customs tariffs signed in Brussels on 15 December 1950.¹

Note 7—article 4

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

“Customs value” shall be understood as meaning the customs value laid down in the Convention concerning the Valuation of Goods for Customs Purposes signed in Brussels on 15 December 1950.²

Note 8—article 12

The Parties, with reference to the objectives of the Agreement, and noting the provisions in article 14 of the Agreement and article 12 of this protocol, assure their readiness to examine any difficulties which might occur during the application of the provisions of the rules of origin, with the view of finding appropriate solutions including the possibility of amending these rules as well as of establishing a basic materials list.

¹ United Nations, *Treaty Series*, vol. 347, p. 127.

² *Ibid.*, vol. 171, p. 305.

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.

Customs Tariff heading No	Products obtained Description	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
ex 28.19	Zinc oxide	Manufacture from products of heading No 79.01	
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
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 fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.13	Pickling preparations for metal surfaces; fluxes and other 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

Customs Tariff Heading No.	Products obtained Description	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
x 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.18	Composite solvents and thinners for varnishes and similar products		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.19	Chemical products and preparations of the chemical or allied industries (including these 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-watersoluble salts, esters of naphthenic acids; — Sulphonaphthenic acids and their non-water-soluble salts; esters of sulphonaphthenic acids; — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines, thiophenated sulphonic acids of oils, obtained from bituminous minerals, and their salts; — Mixed alkylbenzenes and mixed alkyl-naphthalenes; — Ion exchangers; — Catalysts; — Getters for vacuum tubes; — Refractory cements or mortars and similar preparations; — Alkaline iron oxide for the purification of gas; — Carbon (excluding that in artificial graphite of heading No 38.01) of metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Columns 1 and 2	Products obtained Description	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
ex 39.02	Polymerisation products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
39.07	Articles of materials of the kinds described in 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 unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised 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 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) ¹	
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
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	

¹ 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.

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
Columns 1 and 2	Description	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11
50.04	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 ¹⁾	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 ¹⁾	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 ¹⁾	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 ¹⁾	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 ¹⁾	Woven fabrics of silk or of waste silk other than noil	Manufacture from products of heading No 50.02 or 50.03
50.10 ²⁾	Woven fabrics of noil silk	Manufacture from products of heading No 50.02 or 50.03
51.01 ¹⁾	Yarn of man-made fibres (continuous), not put up for retail sale	Manufacture from chemical products or textile pulp
51.02 ¹⁾	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials	Manufacture from chemical products or textile pulp
51.03 ¹⁾	Yarn of man-made fibres (continuous), put up for retail sale	Manufacture from chemical products or textile pulp

¹⁾ 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.

²⁾ 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 zipped, falling within headings Nos ex 51.01 and ex 58.07;

ii) to 50% 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.

Customs Tariff heading	Products obtained	
	Description	Working or processing that does not confer the status of originating products
51.04 ¹⁾	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 ¹⁾	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 ¹⁾	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
53.06 ¹⁾	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	Manufacture from products of heading No 53.01 or 53.03
53.07 ¹⁾	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	Manufacture from products of heading No 53.01 or 53.03
53.08 ¹⁾	Yarn of fine animal hair (carded or combed), not put up for retail sale	Manufacture from raw fine animal hair of heading No 53.02
53.09 ¹⁾	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10 ¹⁾	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	Manufacture from materials of headings Nos 05.03 and 53.01 to 53.04
53.11 ²⁾	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 ²⁾	Woven fabrics of coarse animal hair other than horsehair	Manufacture from products of headings Nos 53.02 to 53.05

¹⁾ 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.

²⁾ 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 zimped, falling within headings Nos ex 51.01 and ex 58.07;

ii) to 50% 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.

Customs Tariff Heading	Products obtained Description	Working or processing that does not alter the status of originating products	Working or processing that alters the status of originating products when the following conditions are met
53.15 ¹⁾	Woven fabrics of horsehair		Manufacture from horsehair of heading No 05.05
54.03 ¹⁾	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 ¹⁾	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 ²⁾	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 ¹⁾	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 ¹⁾	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 ¹⁾	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 ²⁾	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 ¹⁾	Other woven fabrics of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)		Manufacture from chemical products or textile pulp
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp

¹⁾ 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.

²⁾ 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:

1) 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 53.07,

2) to 50% 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.

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		
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.05 ¹⁾	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 ¹⁾	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 ²⁾	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos 56.01 to 56.03
57.05 ¹⁾	Yarn of true hemp		Manufacture from raw true hemp
57.06 ¹⁾	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 ¹⁾	Yarn of other vegetable textile fibres		Manufacture from raw vegetable textile fibres of heading No 57.02 or 57.04
57.08	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
57.09 ²⁾	Woven fabrics of true hemp		Manufacture from products of heading No 57.01
57.10 ²⁾	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 ²⁾	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

¹⁾ 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.

²⁾ 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.

Heading	Products obtained Description	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
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 ¹⁾	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 ¹⁾	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 core yarn of heading No 57.07
58.04 ¹⁾	Woven pile fabrics and chenille fabrics (other than terry towelling, or similar terry fabrics of cotton or heading No 53.03 and fabrics or heading No 53.05)		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
58.05 ¹⁾	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 ¹⁾	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 ¹⁾	Chenille yarn (including flock, chenille yarn), gimped yarn (other than metallized yarn or heading No 53.01 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 ¹⁾	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

¹⁾ 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:

a) 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;

b) 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.

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		
58.09 ¹⁾	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 not exceed 50 % of the value of the finished product
59.01 ¹⁾	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 ¹⁾	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 ¹⁾	Bonded fibre fabrics, similar to 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 ¹⁾	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 ¹⁾	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 ¹⁾	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 amyaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from yarn

¹⁾ 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.

Customs tariff heading No.	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
	Description		
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 or preparations with a basis of drying oil		Manufacture from yarn
59.10 ¹⁾	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 ¹⁾	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single yarn

¹⁾ 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:

1) 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.

Customs Tariff heading No	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
	Description		
59.15 ¹⁾	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials		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
59.16 ¹⁾	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 ¹⁾	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 ¹⁾
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn ²⁾
ex 60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn ²⁾

¹⁾ 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.

²⁾ 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.

Customs Tariff heading No	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
		Description		
ex 60.04		Under garments, knitted or crocheted, not elastic nor rubberized; obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn ¹⁾
ex 60.05		Outer garments and other articles, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn ¹⁾
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 ¹⁾
61.01		Men's and boys' outer garments		Manufacture from yarn ¹⁾ ²⁾
ex 61.02		Women's, girls' and infants' outer garments, embroidered		Manufacture from yarn ¹⁾ ²⁾
ex 61.02		Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product ¹⁾
61.03		Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn ¹⁾ ²⁾
61.04		Women's, girls' and infants' under garments		Manufacture from yarn ¹⁾ ²⁾
ex 61.05		Handkerchiefs, not embroidered		Manufacture from unbleached single yarn ¹⁾ ²⁾ ³⁾
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 ¹⁾

¹⁾ 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.

²⁾ These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

³⁾ 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.

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		
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 ¹⁾ 2)
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 ¹⁾
61.07	Ties, bow ties and cravats		Manufacture from yarn ¹⁾ 2)
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 ¹⁾ 2)
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product ¹⁾
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic		Manufacture from yarn ¹⁾ 2)
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn ¹⁾ 2)
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 ¹⁾ 2)
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 ¹⁾ 2)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn ¹⁾ 2)
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

¹⁾ 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.

²⁾ These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

³⁾ 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.

Customs tariff heading No.	Products obtained Description	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
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from chemical prod- ucts, textile pulp or from natural textile fibres, discontinuous man- made fibres or their waste ^{1) 2)}
62.04	Tarpaulins, sails, awnings, sun- blinds, tents and camping goods		Manufacture from single un- bleached yarn ^{1) 2)}
62.05	Other made up textile articles (in- cluding dress patterns)		Manufacture in which the value of the products used does not exceed 40 % of the value of the finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of: uppers affixed to inner soles, or to other sole components, but without outer soles, of any material except metal	
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material	Manufacture from assemblies of: uppers affixed to inner soles, or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or cork	Manufacture from assemblies of: uppers affixed to inner soles, or to other sole components, but without outer soles, of any material except metal	
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of: uppers affixed to inner soles, or to other sole components, but without outer soles, of any material except metal	
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed		Manufacture from textile fibres
65.05	Hats and other headgear (in- cluding 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

¹⁾ 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.

²⁾ These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

Customs Tariff heading No	Products obtained Description	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
56.01	Umbrellas and sun-shades (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	
70.05	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 mirrors (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, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ¹⁾
73.07	Blooms, billets, slabs and sheets (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 for 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	

¹⁾ 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.

Customs Tariff Heading No	Products obtained Description	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
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 coated, but not insulated	Manufacture from products of heading No 73.10	
73.16	Railway and tramway track con- struction 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 ¹⁾
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 ¹⁾
74.05	Copper foil (whether or not em- bossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing mate- rial), 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 ¹⁾
74.06	Copper powder and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ¹⁾
74.07	Tubes and pipes and blanks there- for, 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 ¹⁾
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 ¹⁾

¹⁾ 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 shown in List B.

Systems Classification Number	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
	Description		
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of copper, of a capacity exceeding 500 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 ¹⁾
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 ¹⁾
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 ¹⁾
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 ¹⁾
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 ¹⁾
74.14	Nails, racks, 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 ¹⁾
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 ¹⁾
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 ¹⁾
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 ¹⁾
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 ¹⁾

¹⁾ 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.

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		
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product ¹⁾
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 ¹⁾
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 ¹⁾
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 ¹⁾
75.05	Electro-plating 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 ¹⁾
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 ¹⁾
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 ¹⁾
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
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

¹⁾ 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.

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		
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified 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 liquified gas		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.14	Expanded metal, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts 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

Customs Tariff heading No	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
	Description		
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
77.03	Other articles of magnesium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.03	Wrought plates, sheets and strip, of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1700 g/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

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		
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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), or 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 tubes and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits		Working, processing or assembly in which the value of the materials and parts used does not exceed 50 % of the value of the finished product ¹⁾
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 50 % of the value of the finished product ¹⁾

¹⁾ 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.

Customs Tariff heading No.	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
		Description		
Chapters 34 to 92		Machinery and mechanical app- liances; electrical equipment; parts thereof Vehicles, aircraft, and parts there- of; vessels and certain associated transport equipment Other brooms and brushes (in- graphic, measuring, checking, pre- cision, medical and surgical instru- ments and apparatus; clocks and watches; musical instruments; sound recorders and reproducers; television image and sound recor- ders and reproducers, magnetic); parts thereof		Working, processing or assembly in which the value of the materials and parts used does not exceed 50 % of the value of the finished product
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 (in- cluding brushes of a kind used as parts of machines); paint roll- ers; 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 pur- poses		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, in- cluding 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

Annex III

LIST B

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

Finished products		Working or processing that confers the status of originating products
Customs Tariff Heading No.	Description	
ex 25.09	Earth colours, calcined or powdered	Crushing and calcination or powdering of earth colours
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite; agglomerated 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 50 % 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 50 % 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 50 % 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

Customs Tariff Heading No	Finished products	
	Description	Working or processing that confers the status of originating products
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather, except leather of heading Nos 41.06 to 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheep and lambskin leather, except leather of heading Nos 41.06 to 41.08	Retanning of sheep and lambskin 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 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	Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, santorizing, mercerizing) of fabrics the value of which does not exceed 47.5 % of the value of the finished product
ex 68.03	Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate
ex 68.13	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate
ex 68.15	Articles of mica, including bonded 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

Finished products		Working or processing that confers the status of originating products
Customs Tariff Heading No	Description	
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
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 or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal
ex 73.15	Alloy steel and high carbon steel: — in the forms mentioned in heading Nos 73.07 to 73.13 — in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 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

Customs Tariff Heading No	Finished products	
	Description	Working or processing that confers the status or originating products
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product
ex 31.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product
ex 31.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 31.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 31.04	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
Chapters 84 to 92	Machinery and mechanical appliances; electrical equipment; parts thereof Vehicles, aircraft, and parts thereof; vessels and certain associated transport equipment Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; clocks and watches; musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts thereof	Working, processing or assembly in which the value of the materials and parts used does not exceed 50 % of the value of the finished product
ex 95.01	Articles of tortoise-shell	Manufacture from worked tortoise-shell
ex 95.02	Articles of mother of pearl	Manufacture from worked mother of pearl
ex 95.03	Articles of ivory	Manufacture from worked ivory
ex 95.04	Articles of bone (excluding whalebone)	Manufacture from worked bone (excluding whalebone)
ex 95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material
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

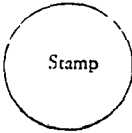
*Annex IV***SPECIMEN FOR THE DECLARATION OF ORIGIN BY THE EXPORTER
TO BE INSERTED ON THE INVOICE COVERING THE GOODS**

I, the undersigned, declare that the goods covered by this invoice are of Finnish/Hungarian origin in accordance with the provisions of Protocol No. 3 annexed to the Agreement between Finland and Hungary.

Place and date

Authorized signature

Annex V

1. Exporter (name, address, country)	2. Number
3. Consignee (name, address, country)	DECLARATION OF ORIGIN
4. Particulars of transport (where required)	
5. Marks & Numbers, Number and kind of packages; Description of the goods	
8. Other information	7. I the undersigned, declare that the goods covered by this Declaration are of Finnish/Hungarian origin in accordance with the provisions of Protocol No 3 annexed to the Agreement between Finland and Hungary.
 <p>Stamp</p>	Place and date of issue
	Authorized signature

PROTOCOL No. 4

1. Finland may retain quantitative restrictions on products specified in list A below.

2. The quantitative restrictions which Finland may retain in accordance with paragraph 1 of this protocol shall be applied in such a way as to make it possible, as regards products specified in list A, for the Hungarian exporters to compete with other suppliers on fair and equal terms for a reasonable share of the Finnish market.

3. Hungary shall eliminate, upon the entry into force of the Agreement, in conformity with article 24 paragraph 8 (b) of the GATT, the bilateral quantitative restrictions applied to goods originating in Finland, and undertakes to administer her import system, presented in the Report of the Working Party on the accession of Hungary to the GATT, in such a manner as to ensure the fulfilment of the objectives of the Agreement.

4. The Contracting Parties shall review the operation of the above-mentioned undertakings.

LIST A

<i>Brussels Nomen- clature heading No.</i>	<i>Description</i>
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk
27.01	Coal, briquettes, ovoids and similar solid fuels manufactured from coal
27.04	Coke and semi-coke of coal, of lignite or of peat
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 oils or with other coal tar distillation products
27.07	Oils and other products of the distillation of high temperature coal tar; similar products
27.09	Petroleum oils and oils obtained from bituminous minerals, crude
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands
27.16	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)
ex 31.03	Mineral or chemical fertilisers, phosphatic, excluding basic slag
31.04	Mineral or chemical fertilisers, potassic