

No. 21257

**FINLAND
and
POLAND**

**Agreement on the reciprocal removal of obstacles to trade
(with protocols and annexes). Signed at Helsinki on
29 September 1976**

Authentic text: English.

Registered by Finland on 24 September 1982.

**FINLANDE
et
POLOGNE**

**Accord relatif à la suppression réciproque d'obstacles au
commerce (avec protocoles et annexes). Signé à Helsinki
le 29 septembre 1976**

Texte authentique : anglais.

Enregistré par la Finlande le 24 septembre 1982.

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

The Republic of Finland and the Polish 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;

Confirming their resolve to pay due regard to and implement the provisions of the Final Act of the Conference on Security and Cooperation in Europe;³

Noting that, in the context of this Agreement, the provisions of the Final Act relating to the development of cooperation in the field[-s of] economics, of science and technology and of the environment are of particular importance;

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 a dynamic and harmonious development of trade and economic relations between the Republic of Finland and the Polish People's Republic by removing tariff and other obstacles to trade and by implementing other measures to this end;
- c) To create the most favourable conditions for the development of economic, industrial and technical cooperation between the enterprises and other economic organizations of the Contracting Parties to the mutual benefit of their economies.

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

- a) Which fall within Chapters 25 to 99 of the Brussels Nomenclature;⁴

¹ Came into force on 1 April 1978, i.e., the first day of the second month following the exchange of notifications (effected at Warsaw on 28 February 1978) by which the Parties informed each other that it had been approved in conformity with their constitutional procedures, in accordance with article 21.

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

³ *International Legal Materials*, vol. 14, (1975), p. 1292 (American Society of International Law).

⁴ See footnote 1, p. 215.

b) Which fall within Chapters 1 to 24 of the Brussels Nomenclature, according to the provisions in Protocol No. 1.

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:

a) On 1 April 1978 each duty shall be reduced to 60 per cent of the basic duty;

b) Two further reductions of 30 per cent each shall be made on 1 January 1979 and 1 January 1980.

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

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

Article 4. The basic duty 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 on 1 January 1974 in the Republic of Finland and on 1 January 1976 in the Polish People's Republic with due observance of global tariff reductions made before the entry into force of the Agreement.

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 territory of the other Contracting Party any fiscal charges or administrative requirements in excess to those applied directly or indirectly to like domestic and imported goods. Nor shall they in any other way apply such charges or administrative measures and thus accord effective protection or preference to like domestic goods.

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

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

Article 8. 1. The Contracting Parties shall eliminate quantitative restrictions on imports or measures and practices having equivalent effect such as import licences or permits, upon the entry into force of this Agreement.

2. No such restrictions, measures or practices shall be introduced in trade between the Contracting Parties.

3. Protocol No. 4 lays down the treatment applicable to certain products.

Article 9. Taking into consideration the existing differences in the foreign trade systems of the Contracting Parties Poland undertakes to administer her foreign trade system in conformity with the idea of free trade agreements in such a manner as to provide to imports from Finland, in respect to access to and competitiveness on the Polish market, effectively the full benefits accruing from the reductions of customs duties and elimination of other restrictive regulations and practices of commerce.

Article 10. The Contracting Parties shall act in foreign exchange matters in a manner which will ensure the proper functioning of the free trade agreement.

Article 11. The Contracting Parties have, as a consequence of their decision to remove reciprocally obstacles to trade between the Republic of Finland and the Polish People's Republic under this Agreement agreed to include the following safeguard provisions therein:

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 16 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 12. 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 13. 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 11 of this Agreement, in order to prevent or remedy any likely injuries arising from such a situation.

Article 14. 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 15. 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 16. 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 17. 1. The Joint Commission shall consist of representatives of the Republic of Finland, on the one hand, and of representatives of the Polish People's Republic on the other.

2. The Joint Commission shall act by mutual Agreement.

Article 18. 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 19. The Protocols and the Annexes to the Agreement shall form an integral part thereof.

Article 20. 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 21. The Agreement will be subject to approval by the Contracting Parties in accordance with their own constitutional procedures.

The documents confirming such an approval 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 such documents.

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

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 Poland specified in Annex I to this Protocol.

2. Poland 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 16, 17 and 18 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 16, 17 and 18 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 POLAND

<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 07.01	Vegetables, fresh or chilled: <ul style="list-style-type: none"> — Garlic — Cauliflower (cleared from Customs from Jan. 1 to May 15) — Asparagus
ex 07.04	Garlic
ex 07.05	Shelled peas, stained or dyed
ex 08.06	Apples and pears, fresh: <ul style="list-style-type: none"> — Apples (cleared from Customs from Jan. 1 to May 31¹⁾) — Pears (cleared from Customs from Jan. 1 to May 31¹⁾)
ex 08.07	Stone fruit, fresh: <ul style="list-style-type: none"> — Cherries (cleared from Customs from Jan. 1 to May 31) — Plums (cleared from Customs from Jan. 1 to May 31)
ex 08.12	Fruit, dried; other than those falling within headings 08.01 . . . 05: <ul style="list-style-type: none"> — Apples — Pears — Apricots — Prunes — Mixed fruits
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper
ex 12.01	Mustard seeds
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 15.04	Fats and oils of fish and marine mammals, whether or not refined: <ul style="list-style-type: none"> — Oils with high vitamin content and medicinal oils for veterinary purposes
ex 15.10	Olein, stearin and fatty alcohols
15.15	Beeswax and other insect waxes, whether or not coloured
16.04	Prepared or preserved fish, including caviar and caviar substitutes
17.04	Sugar confectionery, not containing cocoa
18.06	Chocolate and other food preparations containing cocoa

¹ Imports from Poland 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.

*Finnish
Customs Tariff
Heading No.*

	<i>Description</i>
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof
22.03	Beer from malt
ex 24.01	Tobacco refuse

ANNEX II

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

*Polish
Customs tariff
Heading No.*

	<i>Description</i>
ex 01.02	Breeding cattle
ex 02.01	Meat of the animals falling within headings 01.02, 01.03
ex 04.02	Milk powder
04.03	Butter
ex 04.04	Cheeses, not ripening, Edam type
ex 04.04	Melted cheeses
ex 04.05	Hen eggs, intact, fresh
10.01	Wheat and meslin (mixed wheat and rye)
10.02	Rye
10.03	Barley
10.04	Oats
17.04	Sugar confectionery, not containing cocoa
18.06	Chocolate and other food preparations containing cocoa
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or food for dietetic or culinary purposes, containing less than 50 per cent by weight of cocoa
ex 19.07	Crispbread (knäckebröd), rye crisp
19.08	Pastry, biscuits, cakes and other fine bakers' wares whether or not containing cocoa in any proportion
22.03	Beer made from malt

PROTOCOL NO. 2

CONCERNING THE TREATMENT APPLICABLE TO CERTAIN PRODUCTS

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

<i>Timetable</i>	<i>Percentage of basic customs duty applicable</i>
1 April 1978	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 I

*Finnish
Customs Tariff
Heading No.*

Description

- 25.23 Portland cement, ciment 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 Propellent powders
- 36.02 Prepared explosives, other than propellent 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)
- 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 vulcanised 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

*Finnish
Customs Tariff
Heading No.*

Description

- 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 horseshair 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
- 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 "Karamanic" 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 hosepiping 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

*Finnish
Customs Tariff
Heading No.*

Description

- | | |
|----------|--|
| 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 |
| 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 fur 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: <ul style="list-style-type: none"> — Hot-rolled, forged or extruded, not clad with metal: <ul style="list-style-type: none"> — Sheet piling; wide-flanged I girders and — Other, weighing 60 kg or more per metre |

<i>Finnish Customs Tariff Heading No.</i>	<i>Description</i>
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
cx 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

*Finnish
Customs Tariff
Heading No.*

Description

- 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 for knives falling within heading No. 82.09
- 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, coachwork, 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
- 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 flashbulbs; with the exception of filament lamp bases

<i>Finnish Customs Tariff Heading No.</i>	<i>Description</i>
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); microtomes
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 headings 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

<i>Polish Customs Tariff Heading No.</i>	<i>Description</i>
ex 25.23	Portland cement
38.05	Tall oil
ex 39.02	Polyvinyl chloride
ex 44.18	Chipboards
55.08	Terry towelling and similar terry fabrics, of cotton
60.03	Stockings, under stockings, socks, anklesocks, sockettes and the like, 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

<i>Polish Customs Tariff Heading No.</i>	<i>Description</i>
61.04	Women's, girls' and infants' under garments
64.01	Footwear with outer soles of leather or 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 artificial plastic material
ex 69.11	Porcelain tableware
ex 73.21	Structures and parts of structures of iron or steel excluding structures and parts thereof manufactured according to individual drawings ¹⁾
ex 84.23	Exploitation mining machines, drilling rigs excluding rock-drilling machines
ex 84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries, excluding machines and parts thereof manufactured according to individual drawings ¹⁾
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, excluding household sanitary fittings
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors
ex 94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof, of wood or wicker
ex 94.03	Other furniture and parts thereof, of wood or wicker

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 Poland.

2. Products originating in Poland:

- a) Products wholly obtained in Poland;
- b) Products obtained in Poland 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 Poland within the meaning of Article 1, 1a) and 2a):

- a) Mineral products extracted from their soil or from their seabed;

¹⁾ The Finnish exporters should confirm in the Declaration of Origin that the goods concerned have been produced according to individual drawings.

- 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, 1b) and 2b) 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 1b) and 2b), 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 Poland;
- 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 Poland 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 Poland 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 re-

quired 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 Poland for exhibition in other countries and sold after the exhibition for importation into Poland 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 Poland 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 Poland 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 Poland or in Finland;
- c) The goods have been consigned during the exhibition or immediately thereafter to Poland 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 Poland 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*

The terms "Finland" or "Poland" shall also cover the territorial waters of Finland and of Poland.

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in Explanatory Note 6.

NOTE 2 — *Article 1*

In order to determine whether goods originate in Finland or in Poland it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

NOTE 3 — *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 4 — *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 5 — *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 6 — *Article 2 f)*

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

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

NOTE 7 — *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 8 — *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 9 — *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

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

<i>Products obtained</i>			
<i>Customs Tariff heading No.</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.17	Preparations and charges for fire-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: <ul style="list-style-type: none"> — Fusel oil and Dippel's oil; — Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids; — Sulphonaphthenic acids and their non-water-soluble salts; esters of sulphonaphthenic acids; 		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

<i>Products obtained</i>		
<i>Customs Tariff heading No.</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>
		<i>Working or processing that confers the status of originating products when the following conditions are met</i>
	<ul style="list-style-type: none"> — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts; — Mixed alkylbenzenes and mixed alkylnaphthalenes; — 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 	
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

<i>Products obtained</i>			
<i>Customs Tariff heading No.</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
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	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No. 49.11	
50.04 ¹⁾	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

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.

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.

<i>Products obtained</i>		<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
<i>Customs Tariff heading No.</i>	<i>Description</i>		
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 ²⁾	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
51.04 ²⁾	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

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.

<i>Products obtained</i>		<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
<i>Customs Tariff heading No.</i>	<i>Description</i>		
52.02 ²⁾	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 lamb's 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
53.13 ²⁾	Woven fabrics of horsehair		Manufacture from horsehair of heading No. 05.03
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

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.

<i>Products obtained</i>		<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
<i>Customs Tariff heading No.</i>	<i>Description</i>		
55.06 ¹⁾	Cotton yarn, put up for retail sale		Manufacture from materials of heading No. 55.01 or 55.03
55.07 ²⁾	Cotton gauze		Manufacture from materials of heading No. 55.01, 55.03 or 55.04
55.08 ³⁾	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No. 55.01, 55.03 or 55.04
55.09 ²⁾	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
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

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.

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

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.

<i>Products obtained</i>		
<i>Customs Tariff heading No.</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>
		<i>Working or processing that confers the status of originating products when the following conditions are met</i>
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 coir 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 of heading No. 55.08 and fabrics of heading No. 58.05)	Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
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 of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like	Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 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:

- 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.

<i>Products obtained</i>			
<i>Customs Tariff heading No.</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
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 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 amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from yarn

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.

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

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.

<i>Products obtained</i>		<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
<i>Customs Tariff heading No.</i>	<i>Description</i>		
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, anklesocks, sockettes and the like, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn 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 interlinings) 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.

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⁾
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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.

<i>Products obtained</i>		<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
<i>Customs Tariff heading No.</i>	<i>Description</i>		
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⁾
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)}

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.

<i>Products obtained</i>		
<i>Customs Tariff heading No.</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>
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 ^{2) 3)}
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered	Manufacture from unbleached single yarn ^{2) 3)}
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,

<i>Products obtained</i>			
<i>Customs Tariff heading No.</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste ¹⁾ ²⁾
62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods		Manufacture from single unbleached yarn ¹⁾ ²⁾
62.05	Other made up textile articles (including dress patterns)		Manufacture in which the value of the products used does not exceed 40% of the value of the finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

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.

<i>Products obtained</i>			
<i>Customs Tariff heading No.</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed		Manufacture from textile fibres
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and 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	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of headings Nos. 70.04 to 70.06	
70.09	Glass 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 sheet-bars (including tinplate bars) of iron or steel; pieces roughly shaped by forging, of iron or steel	Manufacture from products of heading No. 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products of heading No. 73.07	

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.

<i>Products obtained</i>		<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
<i>Customs Tariff heading No.</i>	<i>Description</i>		
73.09	Universal plates of iron or steel	Manufacture from products of heading No. 73.07 or 73.08	
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	Manufacture from products of heading No. 73.07	
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	Manufacture from products of headings Nos. 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos. 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos. 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of heading No. 73.10	
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialized for joining or fixing rails		Manufacture from products of heading No. 73.06
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydroelectric 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⁾

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.

<i>Products obtained</i>			
<i>Customs Tariff heading No.</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
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 embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product 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 therefor, of copper; hollow bars of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product 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⁾
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product 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⁾

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.

<i>Products obtained</i>		<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
<i>Customs Tariff heading No.</i>	<i>Description</i>		
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, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product 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⁾
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⁾

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.

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

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.

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

<i>Products obtained</i>			
<i>Customs Tariff heading No.</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
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 1 700 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

<i>Products obtained</i>		<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
<i>Customs Tariff heading No.</i>	<i>Description</i>		
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.03	Wrought plates, sheets and strip, of tin		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or 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⁾

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.

<i>Products obtained</i>			
<i>Customs Tariff heading No.</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
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⁾
Chapters 84 to 92	Machinery and mechanical appliances; electrical equipment; parts thereof Vehicles, aircraft, and parts thereof; vessels and certain associated transport equipment Other brooms and brushes (in-graphic, 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
Chapter 93	Arms and ammunition; parts thereof		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
97.03	Other toys; working models of a kind used for recreational purposes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap fasteners and press-studs; blanks and parts of such articles		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 98.15	Vacuum flasks and other vacuum vessels		Manufacture from products of heading No. 70.12

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.

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

<i>Finished products</i>		
<i>Customs Tariff Heading No.</i>	<i>Description</i>	<i>Working or processing that confers the status of originating products</i>
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
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

<i>Finished products</i>		
<i>Customs Tariff Heading No.</i>	<i>Description</i>	<i>Working or processing that confers the status of originating products</i>
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, sanforizing, 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
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

<i>Finished products</i>		
<i>Customs Tariff Heading No.</i>	<i>Description</i>	<i>Working or processing that confers the status of originating products</i>
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
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product

<i>Finished products</i>		
<i>Customs Tariff Heading No.</i>	<i>Description</i>	<i>Working or processing that confers the status of originating products</i>
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/Polish origin in accordance with the provisions of Protocol No. 3 annexed to the Agreement between Finland and Poland.

Place and date

Authorized signature

ANNEX V

1. Exporter (name, address, country)	2. Number <i>Declaration of origin</i>	
3. Consignee (name, address, country)		
4. Particulars of transport (where required)		
5. Marks and numbers, number and kind of packages; Description of goods	6. Gross weight	7.
8. Other information	<p>I, the undersigned, declare that the goods covered by this Declaration are of Finnish/Polish origin in accordance with the provisions of Protocol No. 3 annexed to the Agreement between Finland and Poland.</p> <p>Place and date of issue</p> <p>Authorized signature</p>	

PROTOCOL NO. 4

CONCERNING THE TREATMENT APPLICABLE TO CERTAIN PRODUCTS

1. Notwithstanding Article 8 of the Agreement, Finland may retain quantitative restrictions on the 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 the products specified in List A below, for the exporters of Poland to compete with other suppliers on fair and equal terms for a reasonable share of the Finnish markets, account being taken of the normal development of trade.

LIST A

<i>Brussels Nomenclature 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 as defined in Note 2 to this Chapter
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
