

OBJECTS AND REASONS

This Bill would make provision for the Economic Partnership Agreement between

(a) the Caribbean Community and the Dominican Republic of the One Part; and

(b) the European Community and its Member States of the Other Part

to be given the force of law in Barbados.

Arrangement of Sections

Sections

1. Short title.
2. Interpretation.
3. Agreement to be given the force of law in Barbados.
4. Goods exported by the European Union granted duty free access during the period 2011 to 2033.
5. Goods exported from CARIFORUM States to the European Union granted duty free access.

Section (Concl'd)

6. Goods reported from the European Union subject to Most Favoured Nation rate of duty.
7. Amendment of Schedules.
8. Commencement.

FIRST SCHEDULE

SECOND SCHEDULE

THIRD SCHEDULE

FOURTH SCHEDULE

FIFTH SCHEDULE

BARBADOS

A Bill entitled

An Act to make provision for the Economic Partnership Agreement between

- (a) the Caribbean Community and the Dominican Republic of the One Part; and
- (b) the European Community and its Member States of the Other Part

to be given the force of law in Barbados.

ENACTED by the Parliament of Barbados as follows:

1. This Act may be cited as the *Economic Partnership Agreement* Short title.
(Agreement between the Caribbean Community, the Dominican Republic and the European Community and its Member States) Act, 2013.

Interpretation.

2. In this Act,

"Agreement" means

- (a) the Original Economic Partnership Agreement between the Caribbean Community, the Dominican Republic (CARIFORUM States) and the European Community and its Member States (EU) signed on the 15th day of October, 2008 at Bridgetown, Barbados, the text of which is set out in the *First Schedule*; and
- (b) the Protocols that amend the Original Agreement and the Annexes the text of which are set out in the *Second Schedule*;

First Schedule.

Second Schedule.

"CARIFORUM States" means the Caribbean Community and the Dominican Republic;

"Parties" means the parties to the Agreement.

Agreement to be given force of law in Barbados. First and Second Schedules.

3. The Agreement set out in the *First and Second Schedules* shall have the force of law in Barbados.

Goods exported by the European Union granted duty free access during the period 2011 to 2033. Third Schedule.

4. The *Third Schedule* to this Act contains

- (a) a list of goods that are exported by the European Union and which CARIFORUM States will grant duty free access and phased reduction of Most Favoured Nation rate of duty during the period 2011 to 2033; and
- (b) a list of goods to which the Most Favoured Nation rate of duty shall apply.

5. (1) The *Fourth Schedule* to the Act contains a list of goods exported by CARIFORUM States to the European Union which will be granted duty free access.

Goods exported from CARIFORUM States to the European Union granted duty free access. Fourth Schedule.

(2) The list referred to in subsection (1) shall not include sugar cane which may be exported in excess of quota amounts allocated by the European Union.

6. The *Fifth Schedule* to the Act contains a list of goods which shall be subject to Most Favoured Nation rate of duty when exported to CARIFORUM States from the European Union.

Goods exported from European Union subject to Most Favoured Nation rate of duty. Fifth Schedule.

7. (1) Where an amendment to the Agreement is adopted by the Parties in respect of

Amendment of Schedules.

(a) the text of the Agreement set out in the *First* and *Second Schedules*, the Minister responsible for Foreign Trade may by Order amend these Schedules to give such effect; or

(b) the tariff set out in the *Third Schedule*, the list of items set out in the *Fourth Schedule* and the list of goods set out in the *Fifth Schedule*, the Minister responsible for Finance may by Order amend these Schedules to give effect thereto.

(2) Where the *Schedule* is amended in accordance with subsection (1), any reference in this Act to the Agreement shall unless the context so requires, be construed as a reference to the Agreement as so amended.

8. This Act shall be deemed to have come into operation on 1st January, 2009.

Commencement.

FIRST SCHEDULE

(Section 2(a) and 3)

ECONOMIC PARTNERSHIP AGREEMENT
(AGREEMENT BETWEEN THE CARIBBEAN COMMUNITY,
THE DOMINICAN REPUBLIC AND THE EUROPEAN UNION AND ITS
MEMBER STATES) ACT, 2013

PART I

ECONOMIC PARTNERSHIP AGREEMENT
BETWEEN THE CARIFORUM STATES
OF THE ONE PART
AND
THE EUROPEAN COMMUNITY
AND ITS MEMBER STATES
OF THE OTHER PART

ANTIGUA AND BARBUDA,
THE COMMONWEALTH OF THE BAHAMAS,
BARBADOS,
BELIZE,
THE COMMONWEALTH OF DOMINICA,
THE DOMINICAN REPUBLIC,
GRENADA,
THE REPUBLIC OF GUYANA,
THE REPUBLIC OF HAITI,
JAMAICA,
SAINT CHRISTOPHER AND NEVIS,
SAINT LUCIA,
SAINT VINCENT AND THE GRENADINES,
THE REPUBLIC OF SURINAME,
THE REPUBLIC OF TRINIDAD AND TOBAGO,
hereinafter referred to as the "CARIFORUM States",
of the one part, and
THE KINGDOM OF BELGIUM,
THE REPUBLIC OF BULGARIA,
THE CZECH REPUBLIC,
THE KINGDOM OF DENMARK,
THE FEDERAL REPUBLIC OF GERMANY,
THE REPUBLIC OF ESTONIA,
IRELAND,
THE HELLENIC REPUBLIC,
THE KINGDOM OF SPAIN,
THE FRENCH REPUBLIC,
THE ITALIAN REPUBLIC,
THE REPUBLIC OF CYPRUS,
THE REPUBLIC OF LATVIA,
THE REPUBLIC OF LITHUANIA,
THE GRAND DUCHY OF LUXEMBURG,
THE REPUBLIC OF HUNGARY,
THE REPUBLIC OF MALTA,
THE KINGDOM OF THE NETHERLANDS,
THE REPUBLIC OF AUSTRIA,
THE REPUBLIC OF POLAND,
THE PORTUGUESE REPUBLIC,
ROMANIA,
THE REPUBLIC OF SLOVENIA,
THE SLOVAK REPUBLIC,
THE REPUBLIC OF FINLAND,
THE KINGDOM OF SWEDEN,
THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

Contracting Parties to the Treaty establishing the European Community and the Treaty on European Union, hereinafter referred to as the "Member States of the European Union",

and

THE EUROPEAN COMMUNITY,

of the other part,

HAVING REGARD to the Revised Treaty of Chaguaramas establishing the Caribbean Community including the CARICOM Single Market and Economy, the Treaty of Basseterre establishing the Organisation of Eastern Caribbean States and the Agreement establishing a Free Trade Area between the Caribbean Community and the Dominican Republic, on the one part, and the Treaty establishing the European Community, on the other part;

HAVING REGARD TO the Partnership Agreement between the Members of the African, Caribbean and Pacific Group of States and the European Community and its Member States signed in Cotonou on 23 June 2000 and revised on 25 June 2005, hereinafter referred to as the "Cotonou Agreement";

REAFFIRMING their commitment to the respect for human rights, democratic principles and the rule of law, which constitute the essential elements of the Cotonou Agreement, and to good governance, which constitutes the fundamental element of the Cotonou Agreement;

CONSIDERING the need to promote and expedite the economic, cultural and social development of the CARIFORUM States, with a view to contributing to peace and security and to promoting a stable and democratic political environment;

CONSIDERING the importance that they attach to the internationally agreed development objectives and to the United Nations Millennium Development Goals;

CONSIDERING the need to promote economic and social progress for their people in a manner consistent with sustainable development by respecting basic labour rights in line with the commitments they have undertaken within the International Labour Organization and by protecting the environment in line with the 2002 Johannesburg Declaration;

REAFFIRMING their commitment to work together towards the achievement of the objectives of the Cotonou Agreement, including poverty eradication, sustainable development and the gradual integration of the African, Caribbean and Pacific (ACP) States into the world economy;

DESIROUS of facilitating the implementation of the CARICOM Development Vision;

CONSIDERING their commitment to the principles and rules which govern international trade, in particular those contained in the Agreement establishing the World Trade Organization (WTO);

CONSIDERING the difference in levels of economic and social development existing between the CARIFORUM States and the European Community and its Member States;

CONSIDERING the importance of the existing traditional links, and notably the close historical, political and economic ties between them;

CONSIDERING that they wish to strengthen those links and to establish lasting relations based on partnership and mutual rights and obligations, supported by a regular dialogue with a view of improving mutual knowledge and understanding;

DESIROUS of strengthening the framework for economic and trade relations between them through the establishment of an Economic Partnership Agreement which can serve as an instrument for the development of the CARIFORUM States;

DESIROUS of enhancing their economic relationship and, in particular, trade and investment flows, building on and improving the current level of preferential market access into the European Community for the CARIFORUM States;

REAFFIRMING their commitment to support the regional integration process among CARIFORUM States, and in particular to foster regional economic integration as a key instrument to facilitate their integration into the world economy and help them to face the challenges of globalisation and achieve the economic growth and social progress compatible with sustainable development to which they aim;

AWARE that building capacities and addressing supply constraints in CARIFORUM States is required to take full advantage of increased trading opportunities and maximise the benefits of trade reforms and REAFFIRMING the essential role that development assistance, including trade-related assistance, can play in supporting CARIFORUM States to implement and take advantage of this Agreement;

RECALLING that the European Union (EU) is committed to scaling up development aid, including aid for trade and to ensuring that a substantial share of the European Community's and EU Member States' commitments is devoted to ACP countries;

DETERMINED to ensure that the European Community's development cooperation for regional economic cooperation and integration, as provided for in the Cotonou Agreement, is carried out so as to maximise the expected benefits of this Agreement;

COMMITTED to cooperate, in accordance with the Paris Declaration on aid effectiveness, the EU consensus on development and the EU Caribbean Partnership for Growth, Stability and Development, in order to facilitate EU Member States' contribution and other donors' participation in support of the efforts of the CARIFORUM States to achieve the objectives of this Agreement;

CONVINCED that the Economic Partnership Agreement will create a new and more favourable climate for their relations in the areas of trade and investments and create new dynamic opportunities for growth and development,

HAVE AGREED AS FOLLOWS:

PART I

TRADE PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT

ARTICLE 1

Objectives

The objectives of this Agreement are:

- (a) Contributing to the reduction and eventual eradication of poverty through the establishment of a trade partnership consistent with the objective of sustainable development, the Millennium Development Goals and the Cotonou Agreement;
- (b) Promoting regional integration, economic cooperation and good governance thus establishing and implementing an effective, predictable and transparent regulatory framework for trade and investment between the Parties and in the CARIFORUM region;
- (c) Promoting the gradual integration of the CARIFORUM States into the world economy, in accordance with their political choices and development priorities;
- (d) Improving the CARIFORUM States' capacity in trade policy and trade related issues;
- (e) Supporting the conditions for increasing investment and private sector initiative and enhancing supply capacity, competitiveness and economic growth in the CARIFORUM region;
- (f) Strengthening the existing relations between the Parties on the basis of solidarity and mutual interest. To this end, taking into account their respective levels of development and consistent with WTO obligations, the Agreement shall enhance commercial and economic relations, support a new trading dynamic between the Parties by means of the progressive, asymmetrical liberalisation of trade between them and reinforce, broaden and deepen cooperation in all areas relevant to trade and investment.

ARTICLE 2

Principles

1. This Agreement is based on the Fundamental Principles as well as the Essential and Fundamental Elements of the Cotonou Agreement, as set out in Articles 2 and 9, respectively, of the Cotonou Agreement. This Agreement shall build on the provisions of the Cotonou Agreement and the previous ACP-EC Partnership Agreements in the area of regional cooperation and integration as well as economic and trade cooperation.

2. The Parties agree that the Cotonou Agreement and this Agreement shall be implemented in a complementary and mutually reinforcing manner.

ARTICLE 3
Sustainable development

1. The Parties reaffirm that the objective of sustainable development is to be applied and integrated at every level of their economic partnership, in fulfilment of the overarching commitments set out in Articles 1, 2 and 9 of the Cotonou Agreement, and especially the general commitment to reducing and eventually eradicating poverty in a way that is consistent with the objectives of sustainable development.
2. The Parties understand this objective to apply in the case of the present Economic Partnership Agreement as a commitment that:
 - (a) the application of this Agreement shall fully take into account the human, cultural, economic, social, health and environmental best interests of their respective population and of future generations;
 - (b) decision-taking methods shall embrace the fundamental principles of ownership, participation and dialogue.
3. As a result the Parties agree to work cooperatively towards the realisation of a sustainable development centred on the human person, who is the main beneficiary of development.

ARTICLE 4
Regional integration

1. The Parties recognise that regional integration is an integral element of their partnership and a powerful instrument to achieve the objectives of this Agreement.
2. The Parties recognise and reaffirm the importance of regional integration among the CARIFORUM States as a mechanism for enabling these States to achieve greater economic opportunities, and enhanced political stability and to foster their effective integration into the world economy.
3. The Parties acknowledge the efforts of the CARIFORUM States to foster regional and sub-regional integration amongst themselves through the Revised Treaty of Chaguaramas establishing the Caribbean Community including the CARICOM Single Market and Economy, the Treaty of Basseterre establishing the Organisation of Eastern Caribbean States and the Agreement establishing a Free Trade Area between the Caribbean Community and the Dominican Republic.

4. The Parties further recognise that, without prejudice to the commitments undertaken in this Agreement, the pace and content of regional integration are matters to be determined exclusively by the CARIFORUM States in the exercise of their sovereignty and in the light of their current and future political ambitions.

5. The Parties agree that their partnership builds upon and aims at deepening regional integration and undertake to cooperate to develop it further, taking into account the Parties' levels of development, needs, geographical realities and sustainable development strategies, as well as the priorities that the CARIFORUM States have set for themselves and the obligations enshrined in the existing regional integration agreements identified in paragraph 3.

6. The Parties commit themselves to cooperating in order to facilitate the implementation of this Agreement and to support CARIFORUM regional integration.

ARTICLE 5 Monitoring

The Parties undertake to monitor continuously the operation of the Agreement through their respective participative processes and institutions, as well as those set up under this Agreement, in order to ensure that the objectives of the Agreement are realised, the Agreement is properly implemented and the benefits for men, women, young people and children deriving from their Partnership are maximised. The Parties also undertake to consult each other promptly over any problem that may arise.

ARTICLE 6 Cooperation in international fora

The Parties shall endeavour to cooperate in all international fora where issues relevant to this partnership are discussed.

ARTICLE 7
Development cooperation

1. The Parties recognise that development cooperation is a crucial element of their Partnership and an essential factor in the realisation of the objectives of this Agreement as laid down in Article 1. This cooperation can take financial and non-financial forms.
2. Development cooperation for regional economic cooperation and integration, as provided for in the Cotonou Agreement, shall be carried out so as to maximise the expected benefits of this Agreement. Areas of cooperation and technical assistance are set out, as appropriate, in the individual Chapters of this Agreement. Cooperation shall be implemented according to the modalities provided for in this Article, shall be kept under ongoing review and shall be revised as necessary according to the provisions of Article 246 of this Agreement.
3. The European Community financing pertaining to development cooperation between CARIFORUM and the European Community supporting the implementation of this Agreement shall be carried out within the framework of the rules and relevant procedures provided for by the Cotonou Agreement, in particular the programming procedures of the European Development Fund (EDF), and within the framework of the relevant instruments financed by the General Budget of the European Union. In this context, supporting the implementation of this Agreement shall be one of the priorities.
4. Commensurate with their respective roles and responsibilities, the European Community and the Signatory CARIFORUM States shall take all measures necessary to ensure the effective mobilisation, provision and utilisation of resources aimed at facilitating the development cooperation activities provided for in this Agreement.
5. The Member States of the European Union collectively undertake to support, by means of their respective development policies and instruments, development cooperation activities for regional economic cooperation and integration and for the implementation of this Agreement in CARIFORUM States and at the regional level, in accordance with the complementarity and aid effectiveness principles.
6. The Parties shall cooperate to facilitate the participation of other donors willing to support the cooperation activities referred to in paragraph 5 and the efforts of the CARIFORUM States in achieving the objectives of this Agreement.

ARTICLE 8
Cooperation priorities

1. Development cooperation as provided for in Article 7 shall be primarily focused on the following areas as further articulated in the individual Chapters of this Agreement:
 - (i) The provision of technical assistance to build human, legal and institutional capacity in the CARIFORUM States so as to facilitate their ability to comply with the commitments set out in this Agreement;
 - (ii) The provision of assistance for capacity and institution building for fiscal reform in order to strengthen tax administration and improve the collection of tax revenues with a view to shifting dependence from tariffs and other duties and charges to other forms of indirect taxation;
 - (iii) The provision of support measures aimed at promoting private sector and enterprise development, in particular small economic operators, and enhancing the international competitiveness of CARIFORUM firms and diversification of the CARIFORUM economies;
 - (iv) The diversification of CARIFORUM exports of goods and services through new investment and the development of new sectors;
 - (v) Enhancing the technological and research capabilities of the CARIFORUM States so as to facilitate development of, and compliance with, internationally recognised sanitary and phytosanitary measures and technical standards and internationally recognised labour and environmental standards;
 - (vi) The development of CARIFORUM innovation systems, including the development of technological capacity;
 - (vii) Support for the development of infrastructure in CARIFORUM States necessary for the conduct of trade.
2. The Development cooperation priorities as broadly articulated in paragraph 1 and further specified in the individual Chapters of this Agreement shall be implemented according to the modalities provided for in Article 7.
3. The Parties agree on the benefits of a regional development fund representative of the interests of all CARIFORUM States to mobilise and channel Economic Partnership Agreement related development resources from the EDF and other potential donors. The CARIFORUM States shall in this regard endeavour to establish such a fund within two years of the date of signature of this Agreement.

PART II

TRADE AND TRADE-RELATED MATTERS

TITLE I
TRADE IN GOODS

CHAPTER 1
CUSTOMS DUTIES

ARTICLE 9
Scope

The provisions of this Chapter shall apply to all goods originating in the EC Party and in any CARIFORUM State.¹

ARTICLE 10
Rules of origin

For the purposes of this Chapter, "originating" means qualifying under the rules of origin set out in Protocol I. Within the first five years of the entry into force of this Agreement the Parties shall review the provisions of Protocol I, with a view to further simplifying the concepts and methods used for the purpose of determining origin in the light of the development needs of the CARIFORUM States. In such review, the Parties shall take into account the development of technologies, production processes and all other factors which may require modifications to the provisions of Protocol I. Any such modifications shall be effected by a decision of the Joint CARIFORUM-EC Council.

ARTICLE 11
Customs duty

A customs duty shall include any duty or charge of any kind, including any form of surtax or surcharge, imposed in connection with the importation or exportation of goods, but shall not include any:

- (a) internal taxes or other internal charges imposed in accordance with Article 27;
- (b) antidumping, countervailing or safeguard measures applied in accordance with Chapter 2 of this Title;
- (c) fees or other charges imposed in accordance with Article 13.

¹ Except where expressly provided, the terms "goods" and "product" shall have the same meaning.

ARTICLE 12
Classification of goods

The classification of goods covered by this Agreement shall be that set out in the Harmonised Commodity Description and Coding System ("HS") in accordance with the rules of classification applicable thereto. The Special Committee on Customs Cooperation and Trade Facilitation as provided for under Article 36 shall address any issue related to the classification of goods which arises in the operation of this Agreement.

ARTICLE 13
Fees and other charges

Fees and other charges as referred to in Article 11 shall be limited in amount to the approximate cost of services rendered and shall not represent an indirect protection for domestic products or a taxation of imports or exports for fiscal purposes. They shall not exceed the real value of the service rendered. Fees and charges shall not be imposed for consular services.

ARTICLE 14
Elimination of customs duties on originating exports

1. Customs duties on exports shall not be applicable to goods originating in the CARIFORUM States and imported into the EC Party and vice versa.
2. Notwithstanding paragraph 1, the Signatory CARIFORUM States included in Annex I shall eliminate the customs duties on exports set down in that Annex within three years of signature of this Agreement.

ARTICLE 15
Customs duties on imports of products originating in the CARIFORUM States

Products originating in the CARIFORUM States shall be imported into the EC Party free of customs duties except for the products indicated, and under the conditions defined, in Annex II.

ARTICLE 16

Customs duties on imports of products originating in the EC Party

1. Products originating in the EC Party shall not, on their importation into the CARIFORUM States, be subject to customs duties higher than those indicated in Annex III.
2. Products originating in the EC Party shall, on their importation into the CARIFORUM States, be exempt from all customs duties within the meaning of Article 11 other than those listed in Annex III.
3. For a period of ten years after the signature of this Agreement, the CARIFORUM States may continue to apply any such customs duties within the meaning of Article 11 other than those listed in Annex III to any imported product originating in the EC Party, provided that these duties were applicable to this product on the date of signature of this Agreement, and that the same duties are imposed on the like product imported from all other countries.
4. The Signatory CARIFORUM States shall not be required to begin a phased elimination of the customs duties other than those listed in Annex III and referred to in paragraph 2 in the seven years subsequent to the signature of this Agreement. This process shall be accompanied by the support of the necessary fiscal reforms as provided for under Article 22.
5. With a view to ensuring transparency, such duties shall be notified to the CARIFORUM-EC Trade and Development Committee within six months of the date of signature of this Agreement. Their elimination shall also be notified promptly to the CARIFORUM-EC Trade and Development Committee.
6. In the event of serious difficulties in respect of imports of a given product, the schedule of customs duty reductions and eliminations may be reviewed by the CARIFORUM-EC Trade and Development Committee by common accord with a view to possibly modifying the time schedule for reduction or elimination. Any such modification shall not lead to the time periods in the schedule for which the review has been requested being extended in respect of the product concerned beyond the maximum transitional period for duty reduction or elimination for that product as provided for in Annex III. If the CARIFORUM-EC Trade and Development Committee has not taken a decision within thirty days of an application to review the timetable, the CARIFORUM States may suspend the timetable provisionally for a period that may not exceed one year.

ARTICLE 17
Modification of tariff commitments

In the light of the special development needs of Antigua and Barbuda, Belize, the Commonwealth of Dominica, Grenada, the Republic of Guyana, the Republic of Haiti, Saint Christopher and Nevis, Saint Lucia, and Saint Vincent and the Grenadines, the Parties may decide in the CARIFORUM-EC Trade and Development Committee to modify the level of customs duties stipulated in Annex III, which may be applied to a product originating in the EC Party upon its importation into the CARIFORUM States. The Parties shall ensure that any such modification does not result in an incompatibility of this Agreement with the requirements of Article XXIV of the GATT 1994. The Parties may also decide simultaneously to adjust the customs duty commitments stipulated in Annex III and relating to other products imported from the EC Party, as appropriate.

ARTICLE 18
Movement of goods

The Parties recognise the goal of having customs duties levied only once on originating goods imported into the EC Party or into the Signatory CARIFORUM States. Pending the establishment of the necessary arrangements for achieving this goal, the Signatory CARIFORUM States shall exercise their best endeavours in this regard. The EC Party shall provide the technical assistance necessary for the achievement of this goal.

ARTICLE 19
More favourable treatment resulting from free trade agreements

1. With respect to matters covered by this Chapter, the EC Party shall accord to the CARIFORUM States any more favourable treatment applicable as a result of the EC Party becoming party to a free trade agreement with third parties after the signature of this Agreement.
2. With respect to matters covered by this Chapter, the CARIFORUM States or any Signatory CARIFORUM State shall accord to the EC Party any more favourable treatment applicable as a result of the CARIFORUM States or any Signatory CARIFORUM State becoming party to a free trade agreement with any major trading economy after the signature of this Agreement.
3. The provisions of this Chapter shall not be so construed as to oblige the EC Party or any Signatory CARIFORUM State to extend reciprocally any preferential treatment applicable as a result of the EC Party or any Signatory CARIFORUM State being party to a free trade agreement with third parties on the date of signature of this Agreement.

4. For the purposes of this Article, "major trading economy" means any developed country, or any country or territory accounting for a share of world merchandise exports above one (1) per cent in the year before the entry into force of the free trade agreement referred to in paragraph 2, or any group of countries acting individually, collectively or through an free trade agreement accounting collectively for a share of world merchandise exports above one and a half (1,5) per cent in the year before the entry into force of the free trade agreement referred to in paragraph 2.²

5. Where any Signatory CARIFORUM State becomes party to a free trade agreement with a third party referred to in paragraph 2 and such a free trade agreement provides for more favourable treatment to such third party than that granted by the Signatory CARIFORUM State to the EC Party pursuant to this Agreement, the Parties shall enter into consultations. The Parties may decide whether the concerned Signatory CARIFORUM State may deny the more favourable treatment contained in the free trade agreement to the EC Party. The Joint CARIFORUM-EC Council may adopt any necessary measures to adjust the provisions of this Agreement.

ARTICLE 20

Special provisions on administrative cooperation

1. The Parties agree that administrative cooperation is essential for the implementation and the control of the preferential treatment granted under this Title and underline their commitment to combat irregularities and fraud in customs and related matters.

2. Where a Party or a Signatory CARIFORUM State has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud, the Party or Signatory CARIFORUM State concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned in accordance with this Article.

3. For the purpose of this Article a failure to provide administrative cooperation shall mean, inter alia:

- (a) a repeated failure to respect the obligations to verify the originating status of the product(s) concerned;
- (b) a repeated refusal or undue delay in carrying out and/or communicating the results of subsequent verification of the proof of origin;
- (c) a repeated refusal or undue delay in obtaining authorisation to conduct administrative cooperation missions to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question.

² For this calculation official data by the WTO on leading exporters in world merchandise trade (excluding intra-EU trade) shall be used.

For the purpose of this Article a finding of irregularities or fraud may be made, inter alia, where there is a rapid increase, without satisfactory explanation, in imports of goods exceeding the usual level of production and export capacity of the other Party, that is linked to objective information concerning irregularities or fraud.

4. The application of a temporary suspension shall be subject to the following conditions:

- (a) The Party or Signatory CARIFORUM State which has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud shall without undue delay notify the CARIFORUM-EC Trade and Development Committee of its finding together with the objective information and enter into consultations within the CARIFORUM-EC Trade and Development Committee, on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both Parties.
- (b) Where the Parties have entered into consultations within the CARIFORUM-EC Trade and Development Committee as above and have failed to agree on an acceptable solution within 3 months following the notification, the Party or Signatory CARIFORUM State concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned. A temporary suspension shall be notified to the CARIFORUM-EC Trade and Development Committee without undue delay.
- (c) Temporary suspensions under this Article shall be limited to that necessary to protect the financial interests of the Party or Signatory CARIFORUM State concerned. They shall not exceed a period of six months, which may be renewed. Temporary suspensions shall be notified immediately after their adoption to the CARIFORUM-EC Trade and Development Committee. They shall be subject to periodic consultations within the CARIFORUM-EC Trade and Development Committee in particular with a view to their termination as soon as the conditions for their application no longer exist.

5. At the same time as the notification to the CARIFORUM-EC Trade and Development Committee under paragraph 4(a), the Party or Signatory CARIFORUM State concerned should publish a notice to importers in its official journal. The notice to importers should indicate for the product concerned that there is a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud.

ARTICLE 20 BIS

In furtherance of the efforts of the Parties to find an acceptable solution to the matters referred to in Article 20(2), the Party or Signatory CARIFORUM State against which a finding has been notified to the CARIFORUM-EC Trade and Development Committee may also seek recourse to a Mediator, in accordance with the provisions of Article 205(2)-205(5). The Mediator's opinion shall be notified within the period of three months referred to in Article 20(4)(b).

ARTICLE 21

Treatment of administrative errors

In case of error by the competent authorities in the proper management of the preferential system of export, and in particular in the application of the provisions of Protocol I, where this error leads to consequences in terms of import duties, the Party facing such consequences may request the CARIFORUM-EC Trade and Development Committee to examine the possibilities of adopting all appropriate measures with a view to resolving the situation.

ARTICLE 22

Cooperation

1. The Parties recognise the importance of cooperation in order to strengthen tax administration and improve the collection of tax revenues.
2. Subject to the provisions of Article 7, the Parties agree to cooperate, including by facilitating support, in the following areas:
 - (a) technical assistance in the area of fiscal reform with a view to shifting dependence from tariff and other duties and charges to other forms of indirect taxation; and
 - (b) capacity and institution building in regard to the measures outlined in subparagraph (a).

CHAPTER 2
TRADE DEFENCE INSTRUMENTS

ARTICLE 23
Anti-dumping and countervailing measures

1. Subject to the provisions of this Article, nothing in this Agreement shall prevent the EC Party or Signatory CARIFORUM States, whether individually or collectively, from adopting anti-dumping or countervailing measures in accordance with the relevant WTO agreements. For the purpose of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties or Signatory CARIFORUM States.
2. Before imposing definitive anti-dumping or countervailing duties in respect of products imported from CARIFORUM States, the EC Party shall consider the possibility of constructive remedies as provided for in the relevant WTO agreements.
3. Where an anti-dumping or countervailing measure has been imposed on behalf of two or more Signatory CARIFORUM States by a regional or sub-regional authority, there shall be one single forum of judicial review, including the stage of appeals.
4. A Signatory CARIFORUM State shall not apply an anti-dumping or countervailing measure on a product where it falls within the scope of a regional or sub-regional measure imposed on the same product. Similarly, the CARIFORUM States shall ensure that a regional or sub-regional measure imposed on a product does not apply to any Signatory CARIFORUM State which is applying such a measure on the same product.
5. The EC Party shall notify the exporting Signatory CARIFORUM States of the receipt of a properly documented complaint before initiating any investigation.
6. The provisions of this Article shall be applicable in all investigations initiated after this Agreement enters into force.
7. The provisions of this Article shall not be subject to the Dispute Settlement provisions of this Agreement.

ARTICLE 24
Multilateral safeguards

1. Subject to the provisions of this Article, nothing in this Agreement shall prevent the Signatory CARIFORUM States and the EC Party from adopting measures in accordance with Article XIX of the General Agreement on Tariffs and Trade 1994, the Agreement on Safeguards, and Article 5 of the Agreement on Agriculture annexed to the Marrakech Agreement Establishing the World Trade Organization. For the purpose of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties or Signatory CARIFORUM States.
2. Notwithstanding paragraph 1, in the light of the overall development objectives of this Agreement and the small size of the economies of the CARIFORUM States, the EC Party shall exclude imports from any CARIFORUM State from any measures taken pursuant to Article XIX of the GATT 1994, the WTO Agreement on Safeguards and Article 5 of the Agreement on Agriculture.
3. The provisions of paragraph 2 shall apply for a period of five years, beginning with the date of entry into force of the Agreement. Not later than 120 days before the end of this period, the Joint CARIFORUM-EC Council shall review the operation of those provisions in the light of the development needs of the CARIFORUM States, with a view to determining whether to extend their application for a further period.
4. The provisions of paragraph 1 shall not be subject to the Dispute Settlement provisions of this Agreement.

ARTICLE 25
Safeguard clause

1. Notwithstanding Article 24, after having examined alternative solutions, a Party may apply safeguard measures of limited duration which derogate from the provisions of Article 15 or 16 as the case may be, under the conditions and in accordance with the procedures laid down in this Article.

2. Safeguard measures referred to in paragraph 1 may be taken where a product originating in one Party is being imported into the territory of the other Party in such increased quantities and under such conditions as to cause or threaten to cause:

- (a) serious injury to the domestic industry producing like or directly competitive products in the territory of the importing Party; or
- (b) disturbances in a sector of the economy, particularly where these disturbances produce major social problems, or difficulties which could bring about serious deterioration in the economic situation of the importing Party, or
- (c) disturbances in the markets of like or directly competitive agricultural products³ or in the mechanisms regulating those markets.

3. Safeguard measures referred to in this Article shall not exceed what is necessary to remedy or prevent the serious injury or disturbances, as defined in paragraph 2. Those safeguard measures of the importing Party may only consist of one or more of the following:

- (a) suspension of the further reduction of the rate of import duty for the product concerned, as provided for under this Agreement,
- (b) increase in the customs duty on the product concerned up to a level which does not exceed the customs duty applied to other WTO Members, and
- (c) introduction of tariff quotas on the product concerned.

4. Without prejudice to paragraphs 1 to 3, where any product originating in one or more Signatory CARIFORUM State(s) is being imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations referred to under paragraphs 2(a), (b) and (c) to one or several of the EC Party's outermost regions, the EC Party may take surveillance or safeguard measures limited to the region or regions concerned in accordance with the procedures laid down in paragraphs 6 to 9.

³ For the purpose of this Article agricultural products are those covered by Annex I of the WTO Agreement on Agriculture.

5.
 - (a) Without prejudice to paragraphs 1 to 3, where any product originating in the EC Party is being imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations referred to under paragraphs 2(a), (b) and (c) to a Signatory CARIFORUM State, the Signatory CARIFORUM State concerned may take surveillance or safeguard measures limited to its territory in accordance with the procedures laid down in paragraphs 6 to 9.
 - (b) A Signatory CARIFORUM State may take safeguard measures where a product originating in the EC Party is being imported into its territory in such increased quantities and under such conditions as to cause or threaten to cause disturbances to an infant industry producing like or directly competitive products. Such provision is only applicable for a period of ten years from the date of entry into force of this Agreement. Measures must be taken in accordance with the procedures laid down in paragraphs 6 to 9.

6.
 - (a) Safeguard measures referred to in this Article shall only be maintained for such a time as may be necessary to prevent or remedy serious injury or disturbances as defined in paragraphs 2, 4 and 5.
 - (b) Safeguard measures referred to in this Article shall not be applied for a period exceeding two years. Where the circumstances warranting imposition of safeguard measures continue to exist, such measures may be extended for a further period of no more than two years. Where the CARIFORUM States or a Signatory CARIFORUM State apply a safeguard measure, or where the EC Party apply a measure limited to the territory of one or more of its outermost regions, such measures may however be applied for a period not exceeding four years and, where the circumstances warranting imposition of safeguard measures continue to exist, extended for a further period of four years.
 - (c) Safeguard measures referred to in this Article that exceed one year shall contain clear elements progressively leading to their elimination at the end of the set period, at the latest.
 - (d) No safeguard measure referred to in this Article shall be applied to the import of a product that has previously been subject to such a measure, for a period of at least one year since the expiry of the measure.

7. For the implementation of paragraphs 1-6, the following provisions shall apply:

- (a) Where a party takes the view that one of the circumstances set out in paragraphs 2, 4 and/or 5 exists, it shall immediately refer the matter to the CARIFORUM-EC Trade and Development Committee for examination.
- (b) The CARIFORUM-EC Trade and Development Committee may make any recommendation needed to remedy the circumstances which have arisen. If no recommendation has been made by the CARIFORUM-EC Trade and Development Committee aimed at remedying the circumstances, or no other satisfactory solution has been reached within 30 days of the matter being referred to the CARIFORUM-EC Trade and Development Committee, the importing party may adopt the appropriate measures to remedy the circumstances in accordance with this Article.
- (c) Before taking any measure provided for in this Article or, in the cases to which paragraph 8 applies, as soon as possible, the Party or the signatory CARIFORUM State concerned shall supply the CARIFORUM-EC Trade and Development Committee with all relevant information required for a thorough examination of the situation, with a view to seeking a solution acceptable to the parties concerned.
- (d) In the selection of safeguard measures pursuant to this Article, priority must be given to those which least disturb the operation of this Agreement.
- (e) Any safeguard measure taken pursuant to this Article shall be notified immediately to the CARIFORUM-EC Trade and Development Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their abolition as soon as circumstances permit.

8. Where exceptional circumstances require immediate action, the importing party concerned, whether the EC Party, the CARIFORUM States or a Signatory CARIFORUM State as the case may be, may take the measures provided for in paragraphs 3, 4 and/or 5 on a provisional basis without complying with the requirements of paragraph 7. Such action may be taken for a maximum period of 180 days where measures are taken by the EC Party and 200 days where measures are taken by the CARIFORUM States or a Signatory CARIFORUM State, or where measures taken by the EC Party are limited to the territory of one or more of its outermost regions. The duration of any such provisional measure shall be counted as a part of the initial period and any extension referred to in paragraph 6. In the taking of such provisional measures, the interest of all parties involved shall be taken into account. The importing party concerned shall inform the other party concerned and it shall immediately refer the matter to the CARIFORUM-EC Trade and Development Committee for examination.

9. If an importing party subjects imports of a product to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows liable to give rise to the problems referred to in this Article, it shall inform the CARIFORUM Trade and Development Committee without delay.

10. Safeguard measures adopted under the provisions of this Article shall not be subject to WTO Dispute Settlement provisions.

CHAPTER 3
NON-TARIFF MEASURES

ARTICLE 26
Prohibition of quantitative restrictions

No import or export prohibitions or import or export restrictions on originating imports or exports, other than customs duties and taxes, and fees and other charges provided for under Article 13, whether made effective through quotas, import or export licenses or other measures, shall be maintained as of the entry into force of this Agreement. No new such measures shall be introduced. The provisions of this Article shall be without prejudice to the provisions of Articles 23 and 24.

ARTICLE 27
National treatment on internal taxation and regulation

1. Originating imports shall not be subject, either directly or indirectly, to internal taxes or other internal charges of any kind in excess of those applied, directly or indirectly, to like domestic products. Moreover, the Parties and the Signatory CARIFORUM States shall not otherwise apply internal taxes or other internal charges so as to afford protection to like domestic products.

2. Originating imports shall be accorded treatment no less favourable than that accorded to like domestic products in respect of all laws, regulations and requirements affecting their internal sale, offering for sale, purchase, transportation, distribution or use. The provisions of this paragraph shall not prevent the application of differential internal transportation charges which are based exclusively on the economic operation of the means of transport and not on the nationality of the product.

3. No Party or Signatory CARIFORUM State shall establish or maintain any internal quantitative regulation relating to the mixture, processing or use of products in specified amounts or proportions which requires, directly or indirectly, that any specified amount or proportion of any product which is the subject of the regulation must be supplied from domestic sources. Moreover, no Party or Signatory CARIFORUM State shall otherwise apply internal quantitative regulations so as to afford protection to domestic production.

4. The provisions of this Article shall not prevent the payment of subsidies exclusively to national producers, including payments to national producers derived from the proceeds of internal taxes or charges applied consistently with the provisions of this Article and subsidies effected through governmental purchases of domestic products.

5. The provisions of this Article shall not apply to laws, regulations, procedures or practices governing public procurement, which shall be subject exclusively to the provisions of Chapter 3 of Title IV.

6. The provisions of this Article shall be without prejudice to the provisions of Article 23.

ARTICLE 28
Agricultural export subsidies

1. No Party or Signatory CARIFORUM State may introduce any new subsidy programme which is contingent upon export or increase any existing subsidy of this nature on agricultural products destined for the territory of the other Party.⁴

2. With regard to any product as defined in paragraph 3 for which the CARIFORUM States have committed to the elimination of customs duties the EC Party undertakes to phase out all existing subsidies granted upon the exportation of that product to the territory of the CARIFORUM States. The modalities of such phasing out shall be decided by the CARIFORUM-EC Trade and Development Committee.

⁴ For the purpose of paragraph 1 any modification of subsidy payments under existing subsidy programmes due to variations in the market conditions shall not be deemed to be either a new subsidy programme or an increase in subsidy.

3. This Article applies to products as covered by Annex I of the WTO Agreement on Agriculture.

4. This Article is without prejudice to the application of Article 9.4 of the WTO Agreement on Agriculture and Article 27 of the WTO Agreement on Subsidies and Countervailing Measures by the CARIFORUM States.

CHAPTER 4 CUSTOMS AND TRADE FACILITATION

ARTICLE 29 Objectives

1. The Parties recognise the importance of customs and trade facilitation in the evolving global trading environment and in the development of intra-CARIFORUM trade and trade between the Parties.

2. The Parties agree to reinforce cooperation in this area with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrations, fulfil the objectives of effective control and the promotion of trade facilitation, and help promote the development and regional integration of the CARIFORUM States.

3. The Parties recognise that, in implementing this Chapter, legitimate public policy objectives, including those in relation to security and the prevention of fraud, shall not be compromised in any way.

ARTICLE 30 Customs and administrative cooperation

1. In order to ensure compliance with the provisions of this Title, and to respond effectively to the objectives laid down in Article 29, the EC Party and the Signatory CARIFORUM States shall:

- (a) exchange information concerning customs legislation and procedures;
- (b) develop joint initiatives in mutually agreed areas;
- (c) establish wherever possible, common positions in international organisations in the field of customs such as the WTO and the World Customs Organization (WCO);
- (d) promote coordination among related agencies.

2. The Parties shall provide mutual administrative assistance in customs matters in accordance with the provisions of Protocol II.

ARTICLE 31
Customs legislation and procedures

1. The EC Party and the Signatory CARIFORUM States agree that their respective trade and customs legislation, provisions and procedures shall draw upon international instruments and standards applicable in the field of customs and trade, including the substantive elements of the revised Kyoto Convention on the simplification and harmonisation of customs procedures, the WCO Framework of Standards to Secure and Facilitate Global Trade, the WCO data set and the HS Convention.
2. The EC Party and the Signatory CARIFORUM States agree that their respective trade and customs legislation, provisions and procedures shall be based upon:
 - (a) the need to protect and facilitate trade through enforcement of and compliance with legislative requirements and the need to provide for additional facilitation for traders with a high level of compliance;
 - (b) the need to ensure that requirements for economic operators are reasonable, non-discriminatory, safeguard against fraud and do not lead to the application of excessive penalties for minor breaches of customs regulations or procedural requirements;
 - (c) the need to apply a single administrative document or electronic equivalent in the EC Party and in the CARIFORUM, respectively. CARIFORUM States shall continue efforts to this end, with a view to implementation at an early stage after the entry into force of this Agreement. A joint review of the situation shall be carried out 3 years after the entry into force of the Agreement;
 - (d) the need to apply modern customs techniques, including risk assessment, simplified procedures at import and export, post release controls and objective procedures for authorised traders. Procedures should be transparent, efficient and simplified, in order to reduce costs and increase predictability for economic operators;
 - (e) the need for non-discrimination in terms of requirements and procedures applicable to import, export and goods in transit, though it is accepted that consignments might be treated differently according to objective risk assessment criteria;
 - (f) the need for transparency. To this end, the Parties and the Signatory CARIFORUM States agree to put in place a system of binding rulings on customs matters, notably on tariff classification and rules of origin, in accordance with rules laid down in their respective legislation;
 - (g) the need for the progressive development of systems, including those based upon Information Technology, to facilitate the electronic exchange of data among traders, customs administrations and related agencies;
 - (h) the need to facilitate transit movements;

- (i) transparent and non-discriminatory rules in respect of the licensing of customs brokers, as well as on the non-requirement for the mandatory use of independent customs brokers;
 - (j) the need to avoid the mandatory use of pre-shipment inspections or their equivalent, without prejudice to their rights and obligations pursuant to the WTO Agreement on Pre-Shipment Inspections. The Parties shall discuss the matter within the CARIFORUM-EC Trade and Development Committee and may subsequently agree to renounce the possibility of using mandatory pre-shipment inspections or their equivalent.
3. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of operations, the EC Party and the Signatory CARIFORUM States shall:
- (a) take further steps towards the reduction, simplification and standardisation of data and documentation;
 - (b) simplify requirements and formalities wherever possible, in respect of the rapid release and clearance of goods;
 - (c) provide effective, prompt, non-discriminatory and easily accessible procedures enabling the right of appeal against customs administrative actions, rulings and decisions affecting imports, exports or goods in transit. Any charges shall be commensurate with the cost of the appeal procedures; and
 - (d) ensure that the highest standards of integrity be maintained, through the application of measures reflecting the principles of the relevant international conventions and instruments in this field.

ARTICLE 32

Relations with the business community

The EC Party and the Signatory CARIFORUM States agree:

- (a) to ensure that all legislation, procedures and fees and charges, as well as whenever possible the relevant explanations are made publicly available, as far as possible through electronic means;
- (b) on the need for timely and regular dialogue with economic operators on legislative proposals related to customs and trade procedures;
- (c) that, wherever possible, when new or amended legislation and procedures are introduced, information is made available to the economic operators in advance. The Parties and the Signatory CARIFORUM States shall make publicly available relevant notices of an administrative nature, including agency requirements and entry procedures, hours of operation and operating procedures for customs offices at ports and border crossing points, and points of contact for information enquiries, in order to facilitate business compliance with customs obligations and the timely movement of goods;

- (d) to foster cooperation between operators and relevant administrations, and promote fair competition within the trading community, via the use of non-arbitrary and publicly accessible procedures, such as Memoranda of Understanding, making appropriate use of those promulgated by the WCO;
- (e) that this cooperation should also be aimed at fighting against illicit practices and protecting the security and safety of the citizen, as well as the collection of public revenues;
- (f) to ensure that their respective customs and related requirements and procedures follow best practices, and remain as least trade-restrictive as possible.

ARTICLE 33
Customs valuation

1. The Agreement on the Implementation of Article VII of the GATT (1994) shall govern customs valuation rules applied to trade between the Parties.
2. The Parties shall cooperate with a view to reaching a common approach to issues relating to customs valuation.

ARTICLE 34
Regional integration

1. The Parties shall promote to the fullest extent possible regional integration in the field of customs and shall work on the development of regional customs legislation, procedures and requirements, in line with the relevant international standards.
2. The Special Committee on Customs Cooperation and Trade Facilitation provided for in Article 36 shall carry out an ongoing monitoring of the implementation of the provisions of this Article.

ARTICLE 35
Cooperation

1. The Parties recognise the importance of cooperation as regards customs and trade facilitation measures in order to achieve the objectives of this Agreement.
2. Subject to the provisions of Article 7, the Parties agree to cooperate, including by facilitating support, notably in the following areas:
 - (a) the application of modern customs techniques, including risk assessment, advance binding rulings, simplified procedures for entry and release of goods, post release controls and company audit methods;
 - (b) introduction of procedures and practices which reflect as far as practicable, international instruments and standards applicable in the field of customs and trade, including WTO rules and WCO instruments and standards, inter alia the revised Kyoto Convention on the simplification and harmonisation of customs procedures and the WCO Framework of Standard to Secure and Facilitate Global Trade; and
 - (c) the automation of customs and other trade procedures.

ARTICLE 36
Special Committee on Customs Cooperation and Trade Facilitation

1. The Parties agree to establish a Special Committee on Customs Cooperation and Trade Facilitation which shall be made up of representatives of the Parties. This Committee shall meet on a date and with an agenda agreed in advance by the Parties. The office of Chairperson of this Committee shall rotate annually between the Parties. The Committee shall report to the CARIFORUM-EC Trade and Development Committee.
2. The functions of the Committee shall include:
 - (a) monitoring the implementation and administration of the provisions of this Chapter;
 - (b) carrying out the tasks and functions set down in Protocol I;
 - (c) providing a forum for consultation between the Parties with regard to the obligations provided under Protocol II;
 - (d) enhancing cooperation and dialogue between the Parties on tariff matters, customs legislation and procedures, mutual administrative assistance in customs matters, rules of origin and administrative cooperation; and
 - (e) discussing issues relating to technical assistance activities.

CHAPTER 5
AGRICULTURE AND FISHERIES

ARTICLE 37
Objectives

1. The Parties agree that the fundamental objective of this Agreement is the sustainable development and the eradication of poverty in CARIFORUM States, and the smooth and gradual integration of these economies into the global economy. In the agricultural and fisheries sectors, this Agreement should contribute to increasing the competitiveness of production, processing and trade in agricultural and fishery products in both traditional and non-traditional sectors, between the Parties, consistent with the sustainable management of natural resources.
2. The Parties acknowledge the economic and social importance of activities relating to fisheries and the utilisation of the living marine resources of CARIFORUM States, and the need to maximise those benefits in relation to such factors as food security, employment, poverty alleviation, foreign exchange earnings and social stability of fishing communities.
3. The Parties recognise that the fisheries and marine ecosystems of the CARIFORUM States are complex, biologically diverse and fragile and that exploitation should take into account these factors through effective conservation and management of fisheries resources and related ecosystems based on sound scientific advice and on the precautionary principle as defined by the FAO Code of Conduct on Responsible Fisheries.
4. The Parties recognise that ensuring food security and enhancing livelihoods of rural and fishing communities are critical elements of the eradication of poverty, and the pursuit of sustainable development. They consequently recognise the need to avoid major disruption of markets for agricultural, food and fish products in CARIFORUM States.
5. The Parties agree to take full account of the diversity of the economic, social and environmental characteristics and needs and development strategies of the CARIFORUM States.

ARTICLE 38
Regional integration

The Parties recognise that the integration of the agricultural, food and fisheries sectors across CARIFORUM States, through the progressive removal of remaining barriers and the provision of an appropriate regulatory framework, will contribute to the deepening of the regional integration process and the realisation of the objectives of this Chapter.

ARTICLE 39
Enabling policies

The CARIFORUM States commit themselves to adopting and implementing policies and institutional reforms to enable and facilitate the achievement of the objectives of this Chapter.

ARTICLE 40
Food security

1. The Parties acknowledge that the removal of barriers to trade between the Parties, as envisaged in this Agreement, may pose significant challenges to CARIFORUM producers in the agricultural, food and fisheries sectors and to consumers and agree to consult with each other on these issues.
2. Where compliance with the provisions of this Agreement leads to problems with the availability of, or access to, foodstuffs or other products essential to ensure food security of a Signatory CARIFORUM State and where this situation gives rise or is likely to give rise to major difficulties for such a State, that Signatory CARIFORUM State may take appropriate measures in accordance with the procedures laid down in paragraphs 7(b) to (d), 8 and 9 of Article 25.

ARTICLE 41
Exchange of information and consultation

1. The Parties agree to exchange experiences, information and best practices and to consult on all issues related to the pursuit of the objectives of this Chapter and relevant to trade between the Parties.

2. The Parties agree that dialogue would be particularly useful in the following areas:
- (a) Exchange of information on agriculture production, consumption and trade and on the respective market developments for agricultural and fisheries products;
 - (b) Promotion of investment in CARIFORUM agricultural, food and fisheries sectors, including small-scale activities;
 - (c) Exchange of information on agriculture, rural development and fisheries policies, laws and regulations;
 - (d) Discussion of policy and institutional changes needed to underpin the transformation of the agricultural and fisheries sectors as well as the formulation and implementation of regional policies on agriculture, food, rural development and fisheries in pursuit of regional integration;
 - (e) Exchange of views on new technologies as well as policies and measures related to quality.

ARTICLE 42

Traditional agricultural products

1. The Parties commit to undertake prior consultations on trade policy developments that may impact on the competitive positions of traditional agricultural products, including bananas, rum, rice and sugar, in the market of the EC Party.
2. The EC Party shall endeavour to maintain significant preferential access within the multilateral trading system for these products originating in the CARIFORUM States for as long as is feasible and to ensure that any unavoidable reduction in preference is phased in over as long a period as possible.

ARTICLE 43
Cooperation

1. The Parties acknowledge the importance of the agricultural, food and fisheries sectors to the economies of CARIFORUM States and of cooperating to promote the transformation of these sectors, with the aim of increasing their competitiveness, developing their capacity to access high quality markets and in view of their potential contribution to the sustainable development of the CARIFORUM States. They recognise the need to facilitate the adjustment of the agricultural, food and fisheries sectors and the rural economy, to the progressive changes brought about by this Agreement, while paying particular attention to small scale operations.
2. Subject to the provisions of Article 7, the Parties agree to cooperate, including by facilitating support, in the following areas:
 - (a) Improvement in the competitiveness of potentially viable production, including downstream processing, through innovation, training, promotion of linkages and other support activities, in agricultural and fisheries products, including both traditional and non traditional export sectors;
 - (b) Development of export marketing capabilities, including market research, both for trade between CARIFORUM States and between the Parties, as well as the identification of options for the improvement of marketing infrastructure and transportation, and the identification of financing and cooperation options for producers and traders;
 - (c) Compliance with and adoption of quality standards relating to food production and marketing, including standards relating to environmentally and socially sound agricultural practices and organic and non-genetically modified foods;
 - (d) Promotion of private investment and public-private partnerships in potentially viable production;
 - (e) Improvement in the ability of CARIFORUM operators to comply with national, regional and international technical, health and quality standards for fish and fish products;
 - (f) Building or strengthening the scientific and technical human and institutional capability at regional level for sustainable trade in fisheries products, including aquaculture; and
 - (g) The process of dialogue referred to in Article 41.

CHAPTER 6
TECHNICAL BARRIERS TO TRADE

ARTICLE 44
Multilateral obligations

The Parties affirm their commitment to the rights and obligations provided for in the WTO Agreement on Technical Barriers to Trade (hereinafter referred to as the WTO TBT Agreement).

ARTICLE 45
Objectives

The objectives of this Chapter are to:

- (a) facilitate trade in goods between the Parties while maintaining and increasing the capacity of the Parties to protect health, safety, consumers and the environment;
- (b) improve the capacity of the Parties to identify, prevent and eliminate unnecessary obstacles to trade between the Parties as a result of technical regulations, standards and conformity assessment procedures applied by either Party;
- (c) increase the capacity of the Parties to ensure compliance with international standards and with each other's technical regulations and standards.

ARTICLE 46
Scope and definitions

1. The provisions of this Chapter shall apply to technical regulations, standards and conformity assessment procedures as defined in the WTO TBT Agreement in so far as they affect trade between the Parties.
2. For the purposes of this Chapter the definitions used by the WTO TBT Agreement shall apply.

ARTICLE 47
Regional collaboration and integration

The Parties agree that collaboration between national and regional authorities dealing with standardisation, accreditation and other technical barriers to trade matters is important to facilitate both intra-regional trade and trade between the Parties, as well as the overall process of CARIFORUM regional integration and undertake to cooperate to this end.

ARTICLE 48
Transparency

The Parties confirm their commitment to implementing the transparency provisions set out in the WTO TBT Agreement. In addition, the Parties shall endeavour to inform each other at an early stage of proposals to modify or introduce technical regulations and standards that are especially relevant to trade between the Parties.

ARTICLE 49
Exchange of information and consultation

1. The Parties agree, upon the provisional application of this Agreement, to designate contact points for the purposes of exchange of information as specified under this Chapter. The Parties agree to channel their exchanges of information through regional contact points to the maximum extent possible.
2. The Parties agree to enhance their communication and exchange of information on issues within the scope of this Chapter and in particular on ways to facilitate compliance with each other's technical regulations, standards and conformity assessment procedures and to eliminate unnecessary obstacles to trade in goods between them.
3. When a particular problem related to a technical regulations, standards or conformity assessment procedures that may affect trade between the Parties arises, the Parties shall inform and consult each other as early as possible, with a view to reaching a mutually agreed solution.

4. The Parties agree to inform each other in writing of measures taken or to be taken to preclude the importation of any good to address a problem relating to health, safety and the environment as soon as is reasonably possible after the decision is taken.

5. The Parties agree to identify products for which the Parties shall exchange information with a view to collaborating so that these products meet technical regulations and standards required to access each other's markets. Such information may include identification of capacity needs and proposals for meeting these needs.

ARTICLE 50
Cooperation in international bodies

The Parties agree to cooperate in international standard setting bodies, including by facilitating the participation of representatives of the CARIFORUM States in the meetings and the work of these bodies.

ARTICLE 51
Cooperation

1. The Parties recognise the importance of cooperating in the areas of technical regulations, standards and conformity assessment in order to achieve the objectives of this Agreement.

2. Subject to the provisions of Article 7, the Parties agree to cooperate, including by facilitating support, in the following areas:

- (a) Establishment of the appropriate arrangements for the sharing of expertise, including appropriate training intended to ensure adequate and enduring technical competence of the relevant standard setting, metrology, accreditation, market surveillance and conformity assessment bodies, in particular those in the CARIFORUM region.
- (b) Development of centres of expertise within CARIFORUM for the assessment of goods for the purpose of such goods access into the EC market.
- (c) Development of the capacity of enterprises, in particular CARIFORUM enterprises to meet regulatory and market requirements.
- (d) Developing and adopting harmonised technical regulations, standards and conformity assessment procedures based on relevant international standards.

CHAPTER 7
SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 52
Multilateral obligations

The Parties affirm their commitment to the rights and obligations provided for in the WTO Agreement on Sanitary and Phytosanitary Measures (hereinafter referred to as the WTO SPS Agreement). The Parties also reaffirm their rights and obligations under the International Plant Protection Convention (IPPC), the CODEX Alimentarius and the World Organisation for Animal Health (OIE).

ARTICLE 53
Objectives

The objectives of this Chapter are to:

- (a) facilitate trade between the Parties while maintaining and increasing the capacity of the Parties to protect plant, animal and public health;
- (b) improve the capacity of the Parties to identify, prevent and minimise unintended disruptions or barriers to trade between the Parties as the result of measures necessary to protect plant, animal and public health within the Parties;
- (c) assist CARIFORUM States in establishing harmonised intra-regional sanitary and phytosanitary (hereinafter SPS) measures also with a view to facilitating the recognition of equivalence of such measures with those existing in the EC Party;
- (d) assist CARIFORUM States in ensuring compliance with SPS measures of the EC Party.

ARTICLE 54
Scope and definitions

1. The provisions of this Chapter shall apply to SPS measures as defined in the WTO SPS Agreement in so far as they affect trade between the Parties.
2. For the purposes of this Chapter definitions used by the WTO SPS Agreement shall apply.

ARTICLE 55
Competent Authorities

1. The Parties agree, upon the provisional application of this Agreement, to designate Competent Authorities for the implementation of the measures referred to in this Chapter. The Parties shall inform each other in a timely manner of any significant changes in the structure, nature and organisation and division of competency of their Competent Authorities.
2. The Parties agree to channel their exchanges of information regarding the implementation of the measures referred to in this Chapter through a regional body representing the Competent Authorities to the maximum extent possible.

ARTICLE 56
Regional collaboration and integration

1. The Parties agree that collaboration between national and regional authorities dealing with SPS matters, including the Competent Authorities, is important to facilitate both intra-regional trade and trade between the Parties, as well as the overall process of CARIFORUM regional integration.
2. In this regard, the Parties agree on the importance of establishing harmonised SPS measures both in the EC Party and between CARIFORUM States and undertake to cooperate to this end. The Parties also agree to consult with the aim of achieving bilateral arrangements on recognition of the equivalence of specified SPS measures.
3. In the absence of harmonised SPS measures or the recognition of equivalence, the Parties agree to consult on ways to facilitate trade and reduce unnecessary administrative requirements.

ARTICLE 57
Transparency

The Parties confirm their commitment to implementing the transparency provisions set out in Annex B of the WTO SPS Agreement. In addition, the Parties shall endeavour to inform each other at an early stage of proposals to modify or introduce SPS regulations or measures that are especially relevant to trade between the Parties.

ARTICLE 58

Exchange of information and consultation

1. The Parties agree to enhance their communication and exchange of information on issues within the scope of this Chapter that may affect trade between the Parties.
2. When a particular SPS problem that may affect trade between the Parties arises, the Competent Authorities of the Parties shall inform and consult each other as early as possible with a view to finding a mutually agreed solution.

ARTICLE 59

Cooperation

1. The Parties recognise the importance of cooperation as regards sanitary and phytosanitary measures in order to achieve the objectives of this Agreement.
2. Subject to the provisions of Article 7, the Parties agree to cooperate, including by facilitating support, in the following areas:
 - (a) reinforcement of regional integration and the improvement of monitoring, implementation and enforcement of SPS measures consistent with Article 56 including training and information events for regulatory personnel. Public and private sector partnerships may be supported for the achievement of these objectives.
 - (b) establishment of the appropriate arrangements for the sharing of expertise, to address issues of plant, animal and public health, as well as training and information events for regulatory personnel.
 - (c) development of the capacity of enterprises, in particular CARIFORUM enterprises, to meet regulatory and market requirements.
 - (d) cooperation in the international bodies referred to in Article 52, including the facilitation of participation of representatives of CARIFORUM States in the meeting of these bodies.

TITLE II
INVESTMENT, TRADE IN SERVICES AND E-COMMERCE

CHAPTER 1
GENERAL PROVISIONS

ARTICLE 60
Objective, scope and coverage

1. The Parties and the Signatory CARIFORUM States, reaffirming their commitments under the WTO Agreement and with a view to facilitating the regional integration and sustainable development of the Signatory CARIFORUM States and their smooth and gradual integration in the world economy, hereby lay down the necessary arrangements for the progressive, reciprocal and asymmetric liberalisation of investment and trade in services and for cooperation on e-commerce.
2. Nothing in this Title shall be construed to require the privatisation of public undertakings or to impose any obligation with respect to government procurement.
3. The provisions of this Title shall not apply to subsidies granted by the Parties or the Signatory CARIFORUM States.
4. Consistent with the provisions of this Title, the Parties and the Signatory CARIFORUM States retain the right to regulate and to introduce new regulations to meet legitimate policy objectives.
5. This Title shall not apply to measures affecting natural persons seeking access to the employment market of the EC Party or of the Signatory CARIFORUM States, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis.

Nothing in this Title shall prevent the Parties or the Signatory CARIFORUM States from applying measures to regulate the entry of natural persons into, or their temporary stay in, their territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across their borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to any Party under the terms of a specific commitment.

ARTICLE 61
Definitions

For the purposes of this Title:

- (a) "measure" means any measure by the Parties or by the Signatory CARIFORUM States, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;
- (b) "measures adopted or maintained by the Parties or by the Signatory CARIFORUM States" means measures taken by:
 - (i) central, regional or local governments and authorities; and
 - (ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;
- (c) "natural person of the EC Party" or "natural person of the Signatory CARIFORUM States" means a national of one of the Member States of the European Union or of the Signatory CARIFORUM States according to their respective legislation;
- (d) "juridical person" means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;
- (e) "juridical person of a Party" means a juridical person of the EC Party or a Signatory CARIFORUM State set up in accordance with the laws of a Member State of the European Union or of a Signatory CARIFORUM State respectively, and having its registered office, its central administration, or its principal place of business in the territory to which the Treaty establishing the European Community applies or in the territory of a Signatory CARIFORUM State, respectively;

Should the juridical person have only its registered office or central administration in the territory to which the Treaty establishing the European Community applies or in the territory of the Signatory CARIFORUM States respectively, it shall not be considered as a juridical person of the EC Party or of a Signatory CARIFORUM State respectively, unless it engages in substantive business operations⁵ in the territory to which the Treaty establishing the European Community applies or of a Signatory CARIFORUM State, respectively;

⁵ In line with its notification of the EC Treaty to the WTO (WT/REG39/1), the EC Party understands that the concept of "effective and continuous link" with the economy of a Member State enshrined in Article 48 of the EC Treaty is equivalent to the concept of "substantive business operations" provided in Article V, paragraph 6, of the GATS, and in this Agreement.

Notwithstanding the preceding paragraph, shipping companies established outside the EC Party or the CARIFORUM States and controlled by nationals of a Member State of the European Union or of a Signatory CARIFORUM State, respectively, shall also be beneficiaries of the provisions of this Agreement, if their vessels are registered in accordance with their respective legislation, in that Member State of the European Union or in a Signatory CARIFORUM State and carry the flag of a Member State of the European Union or of a Signatory CARIFORUM State;

- (f) an "economic integration agreement" shall mean an agreement substantially liberalising trade in services and investment pursuant to WTO rules.

ARTICLE 62 Future liberalisation

In pursuance of the objectives of this Title, the Parties shall enter into further negotiations on investment and trade in services no later than five years from the date of entry into force of this Agreement with the aim of enhancing the overall commitments undertaken under this Title.

ARTICLE 63 Application to the Commonwealth of The Bahamas and the Republic of Haiti

With a view to incorporating in Annexes 4 and 5 the commitments of the Commonwealth of The Bahamas and the Republic of Haiti, which shall be compatible with the relevant requirements under the General Agreement on Trade in Services (hereinafter the GATS), the Parties and the Signatory CARIFORUM States shall make changes to those Annexes by decision of the CARIFORUM-EC Trade and Development Committee no later than six months after the signature of this Agreement. Pending the adoption of such decision, the preferential treatment granted by the EC Party under this Title shall not be applicable to the Commonwealth of The Bahamas and the Republic of Haiti.

ARTICLE 64
Regional CARIFORUM integration

1. The Parties recognise that economic integration among CARIFORUM States, through the progressive removal of remaining barriers and the provision of appropriate regulatory frameworks for trade in services and investment will contribute to the deepening of their regional integration process and the realisation of the objectives of this Agreement.

2. The Parties further recognise that the principles set in Chapter 5 of this Title to support the progressive liberalisation of investment and trade in services between the Parties provide a useful framework for the further liberalisation of investment and trade in services between CARIFORUM States in the context of their regional integration.

CHAPTER 2
COMMERCIAL PRESENCE

ARTICLE 65
Definitions

For purposes of this Chapter

- (a) "commercial presence" means any type of business or professional establishment through:
 - (i) the constitution, acquisition or maintenance of a juridical person,⁶
or
 - (ii) the creation or maintenance of a branch or representative office within the territory of the EC Party or of the Signatory CARIFORUM States for the purpose of performing an economic activity;
- (b) "investor" means any natural or juridical person that performs an economic activity through setting up a commercial presence;
- (c) "investor of a Party" means a natural or juridical person of the EC Party or a natural or juridical person of a Signatory CARIFORUM State that performs an economic activity through setting up a commercial presence;
- (d) "economic activity" does not include activities carried out in the exercise of governmental authority, i.e. activities carried out neither on a commercial basis nor in competition with one or more economic operators;

⁶ The terms "constitution" and "acquisition" of a juridical person shall be understood as including capital participation in a juridical person with a view to establishing or maintaining lasting economic links. When the juridical person has the status of a company limited by shares, there is a lasting economic link where the block of shares held enables the shareholder, either pursuant to the provisions of national laws relating to companies limited by shares or otherwise, to participate effectively in the management of the company or in its control. Long-term loans of a participating nature are loans for a period of more than five years which are made for the purpose of establishing or maintaining lasting economic links; the main examples being loans granted by a company to its subsidiaries or to companies in which it has a share and loans linked with a profit-sharing arrangement.

- (e) "subsidiary" of a juridical person means a juridical person which is effectively controlled by another juridical person⁷;
- (f) "branch" of a juridical person means a place of business not having legal personality which has the appearance of permanency, such as the extension of a parent body, has a management and is materially equipped to negotiate business with third parties so that such third parties, although knowing that there will if necessary be a legal link with the parent body, the head office of which is abroad, do not have to deal directly with such parent body but may transact business at the place of business constituting the extension.

ARTICLE 66 Coverage

This Chapter applies to measures by the Parties or by the Signatory CARIFORUM States affecting commercial presence⁸ in all economic activities with the exception of:

- (a) mining, manufacturing and processing of nuclear materials;
- (b) production of or trade in arms, munitions and war material;
- (c) audio-visual services;
- (d) national maritime cabotage⁹; and
- (e) national and international air transport services, whether scheduled or nonscheduled, and services directly related to the exercise of traffic rights, other than:
 - (i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;
 - (ii) the selling and marketing of air transport services;
 - (iii) computer reservation system (CRS) services;
 - (iv) other ancillary services that facilitate the operation of air carriers, such as ground handling services, rental services of aircraft with crew, and airport management services.

ARTICLE 67 Market access

1. With respect to market access through commercial presence, the EC Party and the Signatory CARIFORUM States shall accord to commercial presences and investors of the other Party a treatment no less favourable than that provided for in the specific commitments contained in Annex IV.

2. In sectors where market access commitments are undertaken, the measures which the EC Party and the Signatory CARIFORUM States shall not maintain or adopt either on the basis of a regional subdivision or on the basis of their entire territory, unless otherwise specified in Annex IV, are defined as:

⁷ A juridical person is controlled by another juridical person if the latter has the power to name a majority of its directors or otherwise to legally direct its actions.

⁸ Measures relating to expropriation and investor-to-State dispute settlement such as those covered in bilateral investment treaties are not deemed to affect commercial presence.

⁹ National maritime cabotage covers transport services within a Signatory CARIFORUM State or within a Member State of the European Union for the carriage of passengers or goods originating and terminating in that Signatory Cariforum State or in that Member State of the European Union.

- (a) limitations on the number of commercial presences whether in the form of numerical quotas, monopolies, exclusive rights or other commercial presence requirements such as economic needs tests;
- (b) limitations on the total value of transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on the total number of operations or on the total quantity of output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test¹⁰;
- (d) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment; and
- (e) measures which restrict or require specific types of commercial presence (subsidiary, branch, representative office)¹¹ or joint ventures through which an investor of the other Party may perform an economic activity.

ARTICLE 68
National treatment

1. In the sectors where market access commitments are inscribed in Annex IV and subject to any conditions and qualifications set out therein, with respect to all measures affecting commercial presence, the EC Party and the Signatory CARIFORUM States shall grant to commercial presences and investors of the other Party treatment no less favourable than that they accord to their own like commercial presences and investors.
2. The EC Party and the Signatory CARIFORUM States may meet the requirement of paragraph 1 by according to commercial presences and investors of the other Party, either formally identical treatment or formally different treatment to that they accord to their own like commercial presences and investors.
3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of commercial presences and investors of the EC Party or of the Signatory CARIFORUM States compared to like commercial presences and investors of the other Party.
4. Specific commitments assumed under this Article shall not be construed to require the EC Party or the Signatory CARIFORUM States to compensate for inherent competitive disadvantages which result from the foreign character of the relevant commercial presences and investors.

¹⁰ Subparagraphs 2(a), 2(b) and 2(c) do not cover measures taken in order to limit the production of an agricultural product.

¹¹ Each Party or Signatory CARIFORUM State may require that in the case of incorporation under its own law, investors must adopt a specific legal form. To the extent that such requirement is applied in a non-discriminatory manner, it does not need to be specified in a Party's list of commitments in order to be maintained or adopted by that Party.

ARTICLE 69
Lists of commitments

The sectors liberalised by the EC Party and by the Signatory CARIFORUM States pursuant to this Chapter and, by means of reservations, the market access and national treatment limitations applicable to commercial presences and investors of the other Party in those sectors are set out in lists of commitments included in Annex IV.

ARTICLE 70
Most-favoured-nation treatment

1. With respect to any measures affecting commercial presence covered by this Chapter:
 - (a) the EC Party shall accord to commercial presences and investors of the Signatory CARIFORUM States a treatment no less favourable than the most favourable treatment applicable to like commercial presences and investors of any third country with whom it concludes an economic integration agreement after the signature of this Agreement;
 - (b) the Signatory CARIFORUM States shall accord to the commercial presences and investors of the EC Party a treatment no less favourable than the most favourable treatment applicable to like commercial presences and investors of any major trading economy with whom they conclude an economic integration agreement after the signature of this Agreement.

2. When a Party or a Signatory CARIFORUM State concludes a regional economic integration agreement creating an internal market or requiring the parties thereto to significantly approximate their legislation with a view to removing non-discriminatory obstacles to commercial presence and to trade in services, the treatment that such Party or Signatory CARIFORUM State grants to commercial presences and investors of third countries in sectors subject to the internal market or to the significant approximation of legislation is not covered by the provision of paragraph 1.¹²

3. The obligations set out in paragraph 1 shall not apply to treatment granted:
 - (a) under measures providing for recognition of qualifications, licences or prudential measures in accordance with Article VII of the GATS or its Annex on Financial Services,
 - (b) under any international agreement or arrangement relating wholly or mainly to taxation, or
 - (c) under measures benefiting from the coverage of an MFN exemption listed in accordance with Article II.2 of the GATS.

¹² At the time of signature of this Agreement, the European Economic Area, pre-accession agreements to the European Union, the CARICOM Single Market and Economy, and the CARICOM Dominican Republic Free Trade Agreement are deemed to fall in their entirety under this exception.

4. For the purpose of this provision, a "major trading economy" means any developed country, or any country accounting for a share of world merchandise exports above one (1) per cent in the year before the entry into force of the economic integration agreement referred to in paragraph 1, or any group of countries acting individually, collectively or through an economic integration agreement accounting collectively for a share of world merchandise exports above one and a half (1,5) per cent in the year before the entry into force of the economic integration agreement referred to in paragraph 1.¹³

5. Where any Signatory CARIFORUM State becomes party to an economic integration agreement with a third party referred to in paragraph 1(b) and that agreement provides for more favourable treatment to such third party than that granted by the Signatory CARIFORUM State to the EC Party pursuant to this Agreement, the Parties shall enter into consultations. The Parties may decide whether the concerned Signatory CARIFORUM State may deny the more favourable treatment contained in the economic integration agreement to the EC Party. The Joint CARIFORUM-EC Council may adopt any necessary measures to adjust the provisions of this Agreement.

ARTICLE 71 Other agreements

Nothing in this Title shall be taken to limit the rights of investors of the Parties to benefit from any more favourable treatment provided for in any existing or future international agreement relating to investment to which a Member State of the European Union and a Signatory CARIFORUM State are parties.

ARTICLE 72 Behaviour of investors

The EC Party and the Signatory CARIFORUM States shall cooperate and take, within their own respective territories, such measures as may be necessary, *inter alia* through domestic legislation, to ensure that:

- (a) Investors be forbidden from, and held liable for, offering, promising or giving any undue pecuniary or other advantage, whether directly or through intermediaries, to any public official or member of his or her family or business associates or other person in close proximity to the official, for that person or for a third party, in order that the official or third party act or refrain from acting in relation to the performance of official duties, or in order to achieve any favour in relation to a proposed investment or any licences, permits, contracts or other rights in relation to an investment.
- (b) Investors act in accordance with core labour standards as required by the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, 1998, to which the EC Party and the Signatory CARIFORUM States are parties.¹⁴

¹³ For this calculation official data by the WTO on leading exporters in world merchandise trade (excluding intra-EU trade) shall be used.

¹⁴ These core labour standards are further elaborated, in accordance with the Declaration, in ILO Conventions concerning freedom of association, the elimination of forced labour, the abolition of child labour and the elimination of discrimination in the work place.

- (c) Investors do not manage or operate their investments in a manner that circumvents international environmental or labour obligations arising from agreements to which the EC Party and the Signatory CARIFORUM States are parties.
- (d) Investors establish and maintain, where appropriate, local community liaison processes, especially in projects involving extensive natural resource-based activities, in so far that they do not nullify or impair the benefits accruing to the other Party under the terms of a specific commitment.

ARTICLE 73
Maintenance of standards

The EC Party and the Signatory CARIFORUM States shall ensure that foreign direct investment is not encouraged by lowering domestic environmental, labour or occupational health and safety legislation and standards or by relaxing core labour standards or laws aimed at protecting and promoting cultural diversity.

ARTICLE 74
Review

With a view to the progressive liberalisation of investments, the Parties shall review the investment legal framework, the investment environment, and the flow of investment between them consistent with their commitments in international agreements no later than three years after the entry into force of this Agreement and at regular intervals thereafter.

CHAPTER 3
CROSS BORDER SUPPLY OF SERVICES

ARTICLE 75
Coverage and definitions

1. This Chapter applies to measures by the Parties or by the Signatory CARIFORUM States affecting the cross border supply of all services with the exception of:
 - (a) audio-visual services;
 - (b) national maritime cabotage¹⁵; and
 - (c) national and international air transport services, whether scheduled or nonscheduled, and services directly related to the exercise of traffic rights, other than:

¹⁵ National maritime cabotage covers transport services within a Signatory CARIFORUM State or within a Member State of the European Union for the carriage of passengers or goods originating and terminating in that CARIFORUM State or in that Member State.

- (i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;
 - (ii) the selling and marketing of air transport services;
 - (iii) computer reservation system (CRS) services; and
 - (iv) other ancillary services that facilitate the operation of air carriers, such as ground handling services, rental services of aircraft with crew, and airport management services.
2. For the purpose of this Chapter:
- (a) cross-border supply of services is defined as the supply of a service:
 - (i) from the territory of a Party into the territory of the other Party (Mode 1);
 - (ii) in the territory of a Party to the service consumer of the other Party (Mode 2);
 - (b) "services" includes any service in any sector except services supplied in the exercise of governmental authority;
 - (c) "a service supplied in the exercise of governmental authority" means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers;
 - (d) "service supplier" means any natural or juridical person that seeks to supply or supplies a service;
 - (e) "service supplier of a Party" means a natural or juridical person of the EC Party or a natural or juridical person of a Signatory CARIFORUM State that seeks to supply or supplies a service;
 - (f) "supply of a service" includes the production, distribution, marketing, sale and delivery of a service.

ARTICLE 76 Market access

1. With respect to market access through the cross-border supply of services, the EC Party and the Signatory CARIFORUM States shall accord services and service suppliers of the other Party treatment not less favourable than that provided for in the specific commitments contained in Annex IV.
2. In sectors where market access commitments are undertaken, the measures which the EC Party and the Signatory CARIFORUM States shall not maintain or adopt either on the basis of a regional subdivision or on the basis of their entire territory, unless otherwise specified in Annex IV, are defined as:
 - (a) limitations on the number of services suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;

- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on the total number of service operations or on the total quantity of service output expressed in the terms of designated numerical units in the form of quotas or the requirement of an economic needs test.

ARTICLE 77
National treatment

1. In the sectors where market access commitments are inscribed in Annex IV, and subject to any conditions and qualifications set out therein, the EC Party and the Signatory CARIFORUM States shall grant to services and service suppliers of the other Party, in respect of all measures affecting the cross-border supply of services, treatment no less favourable than that they accord to their own like services and services suppliers.
2. The EC Party and the Signatory CARIFORUM States may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that they accord to their own like services and service suppliers.
3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the EC Party or of the Signatory CARIFORUM States compared to like services or service suppliers of the other Party.
4. Specific commitments assumed under this Article shall not be construed to require the EC Party or the Signatory CARIFORUM States to compensate for inherent competitive disadvantages which result from the foreign character of the relevant services or services suppliers

ARTICLE 78
Lists of commitments

The sectors liberalised by the EC Party and by the Signatory CARIFORUM States pursuant to this Chapter and, by means of reservations, the market access and national treatment limitations applicable to services and services suppliers of the other Party in those sectors are set out in lists of commitments included in Annex IV.

ARTICLE 79
Most-favoured-nation treatment

1. With respect to any measure affecting cross-border supply of services covered by this Chapter,
 - (a) the EC Party shall accord to services and services suppliers of the Signatory CARIFORUM States a treatment no less favourable than the most favourable treatment applicable to like services and services suppliers of any third country with whom it concludes an economic integration agreement after the signature of this Agreement;
 - (b) the Signatory CARIFORUM States shall accord to the services and services suppliers of the EC Party a treatment no less favourable than the most favourable treatment applicable to like services and services suppliers of any major trading economy with whom they conclude an economic integration agreement after the signature of this Agreement.
2. When a Party or a Signatory CARIFORUM State concludes a regional economic integration agreement creating an internal market or requiring the parties thereto to significantly approximate their legislation with a view to removing non-discriminatory obstacles to trade in services, the treatment that such Party or Signatory CARIFORUM State grants to services and services suppliers of third countries in sectors subject to the internal market or to the significant approximation of legislation is not covered by the provision of paragraph 1.¹⁶
3. The obligations set out in paragraph 1 shall not apply to treatment granted:
 - (a) under measures providing for recognition of qualifications, licences or prudential measures in accordance with Article VII of the GATS or its Annex on Financial Services;
 - (b) under any international agreement or arrangement relating wholly or mainly to taxation; or
 - (c) under measures benefiting from the coverage of an MFN exemption listed in accordance with Article II.2 of the GATS.

¹⁶ At the time of signature of this Agreement, the European Economic Area, pre-accession agreements to the European Union, the CARICOM Single Market and Economy, and the CARICOM Dominican Republic Free Trade Agreement are deemed to fall in their entirety under this exception.

4. For the purpose of this provision, a "major trading economy" means any developed country, or any country accounting for a share of world merchandise exports above one (1) per cent in the year before the entry into force of the economic integration agreement referred to in paragraph 1, or any group of countries acting individually, collectively or through an economic integration agreement accounting collectively for a share of world merchandise exports above one and a half (1,5) per cent in the year before the entry into force of the economic integration agreement referred to in paragraph 1.¹⁷

5. Where any Signatory CARIFORUM State becomes party to an economic integration agreement with a third party referred to in paragraph 1(b) and that agreement provides for more favourable treatment to such third party than that granted by the Signatory CARIFORUM State to the EC Party pursuant to this Agreement, the Parties shall enter into consultations. The Parties may decide whether the concerned Signatory CARIFORUM State may deny the more favourable treatment contained in the economic integration agreement to the EC Party. The Joint CARIFORUM-EC Council may adopt any necessary measures to adjust the provisions of this Agreement.

CHAPTER 4
TEMPORARY PRESENCE OF NATURAL PERSONS
FOR BUSINESS PURPOSE

ARTICLE 80
Coverage and definitions

1. This Chapter applies to measures by the Parties or by the Signatory CARIFORUM States concerning the entry into and temporary stay in their territories of key personnel, graduate trainees, business services sellers, contractual services suppliers, independent professionals and short term visitors for business purposes, in accordance with Article 60(5).

2. For the purposes of this Chapter:

(a) "Key personnel" means natural persons employed within a juridical person of the EC Party or of the Signatory CARIFORUM States other than a non-profit organisation and who are responsible for the setting-up or the proper control, administration and operation of a commercial presence.

"Key personnel" comprise "business visitors" responsible for setting up a commercial presence and "intra-corporate transfers".

¹⁷ For this calculation official data by the WTO on leading exporters in world merchandise trade (excluding intra-EU trade) shall be used.

- "Business visitors" mean natural persons working in a senior position who are responsible for setting up a commercial presence. They do not engage in direct transactions with the general public and do not receive remuneration from a source located within the host EC Party or Signatory CARIFORUM State respectively.
- "Intra-corporate transfers" mean natural persons of the EC Party or of the Signatory CARIFORUM States who have been employed by a juridical person or have been partners in it for at least one year and who are temporarily transferred to a commercial presence in the territory of the other Party. The natural person concerned must belong to one of the following categories:
 - (1) Managers:

Persons working in a senior position within a juridical person, who primarily direct the management of the commercial presence, receiving general supervision or direction principally from the board of directors or stockholders of the business or their equivalent, including:

 - (i) directing the commercial presence or a department or subdivision thereof;
 - (ii) supervising and controlling the work of other supervisory, professional or managerial employees;
 - (iii) having the authority personally to recruit and dismiss or recommend recruiting, dismissing or other personnel actions.
 - (2) Specialists:

Persons working within a juridical person who possess uncommon knowledge essential to the commercial presence's production, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of knowledge specific to the commercial presence, but also of whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession.
- (b) "Graduate trainees" means natural persons of the EC Party or of the Signatory CARIFORUM States who have been employed by a juridical person of that EC Party or Signatory CARIFORUM State for at least one year, possess a university degree and are temporarily transferred to a commercial presence or to the parent company of the juridical person in the territory of the other Party, for career development purposes or to obtain training in business techniques or methods.¹⁸

¹⁸ The recipient commercial presence may be required to submit a training programme covering the duration of the stay for prior approval, demonstrating that the purpose of the stay is for training. For Spain, France, Germany, Austria and Hungary, training must be linked to the university degree which has been obtained.

- (c) "Business services sellers" means natural persons of the EC Party or of the Signatory CARIFORUM States who are representatives of a service supplier of that EC Party or Signatory CARIFORUM State seeking temporary entry into the territory of the other Party for the purpose of negotiating the sale of services or entering into agreements to sell services for that service supplier. They do not engage in making direct sales to the general public and do not receive remuneration from a source located within the host EC Party or Signatory CARIFORUM State respectively.
- (d) "Contractual services suppliers" means natural persons of the EC Party or of the Signatory CARIFORUM States employed by a juridical person of that EC Party or Signatory CARIFORUM State which has no commercial presence in the territory of the other Party and which has concluded a bona fide contract (other than through an agency as defined by CPC 872) to supply services with a final consumer in the latter Party requiring the presence on a temporary basis of its employees in that Party in order to fulfil the contract to provide services.
- (e) "Independent professionals" means natural persons of the EC Party or of the Signatory CARIFORUM States engaged in the supply of a service and established as self-employed in the territory of that EC Party or Signatory CARIFORUM State who have no commercial presence in the territory of the other Party and who have concluded a bona fide contract (other than through an agency as defined by CPC 872) to supply services with a final consumer in the latter Party requiring their presence on a temporary basis in that Party in order to fulfil the contract to provide services.¹⁹
- (f) "Qualifications" means diplomas, certificates and other evidence (of formal qualification) issued by an authority designated pursuant to legislative, regulatory or administrative provisions and certifying successful completion of professional training.

ARTICLE 81

Key personnel and graduate trainees

1. For every sector liberalised in accordance with Chapter 2 of this Title and subject to any reservations listed in Annex IV, the EC Party and the Signatory CARIFORUM States shall allow investors of the other Party to employ in their commercial presences natural persons of that other Party provided that such employees are key personnel or graduate trainees as defined in Article 80. The temporary entry and stay of key personnel and graduate trainees shall be for a period of up to three years for intra-corporate transfers, ninety days in any twelve-month period for business visitors, and one year for graduate trainees.

¹⁹ The service contract referred to under (d) and (e) shall comply with the laws, regulations and requirements of the Party or Signatory CARIFORUM States where the contract is executed.

2. For every sector liberalised in accordance with Chapter 2 of this Title, the measures which the EC Party and the Signatory CARIFORUM States shall not maintain or adopt either on the basis of a regional subdivision or on the basis of their entire territory, unless otherwise specified in Annex IV, are defined as limitations on the total number of natural persons that an investor may employ as key personnel and graduate trainees in a specific sector in the form of numerical quotas or a requirement of an economic needs test and as discriminatory limitations.

ARTICLE 82
Business services sellers

For every sector liberalised in accordance with Chapters 2 or 3 of this Title and subject to any reservations listed in Annex IV the EC Party and the Signatory CARIFORUM States shall allow the temporary entry and stay of business services sellers for a period of up to ninety days in any twelve-month period.

ARTICLE 83
Contractual services suppliers and independent professionals

1. The EC Party and the Signatory CARIFORUM States reaffirm their respective obligations arising from their commitments under the GATS as regards the entry and temporary stay of contractual services suppliers and independent professionals.

2. Without prejudice to paragraph 1, the EC Party shall allow the supply of services into the territory of its Member States by contractual services suppliers of the CARIFORUM States through presence of natural persons, subject to the conditions specified below and in Annex IV, in the following sub-sectors:

- (1) Legal advisory services in respect of international public law and foreign law (i.e. non-EU law)
- (2) Accounting and bookkeeping services
- (3) Taxation advisory services
- (4) Architectural services
- (5) Urban planning and landscape architecture services
- (6) Engineering services
- (7) Integrated Engineering services
- (8) Medical and dental services
- (9) Veterinary services

- (10) Midwives services
- (11) Services provided by nurses, physiotherapists and paramedical personnel
- (12) Computer and related services
- (13) Research and development services
- (14) Advertising services
- (15) Market Research and Opinion Polling
- (16) Management consulting services
- (17) Services related to management consulting
- (18) Technical testing and analysis services
- (19) Related scientific and technical consulting services
- (20) Maintenance and repair of equipment, including transportation equipment, notably in the context of an after-sales or after-lease services contract
- (21) Chef de cuisine services
- (22) Fashion model services
- (23) Translation and interpretation services
- (24) Site investigation work
- (25) Higher education services (only privately-funded services)
- (26) Environmental services
- (27) Travel agencies and tour operators' services
- (28) Tourist guides services
- (29) Entertainment services other than audiovisual services.

Without prejudice to paragraph 1, the Signatory CARIFORUM States shall allow the supply of services into their territory by EC contractual services suppliers through presence of natural persons, subject to the conditions specified below and in Annex IV.

The commitments undertaken by the EC Party and by the Signatory CARIFORUM States are subject to the following conditions:

- (a) The natural persons must be engaged in the supply of a service on a temporary basis as employees of a juridical person, which has obtained a service contract for a period not exceeding twelve months.

- (b) The natural persons entering the other Party must be offering such services as an employee of the juridical person supplying the services for at least the year immediately preceding the date of submission of an application for entry into the other Party. In addition, the natural persons must possess, at the date of submission of an application for entry into the other Party, at least three years professional experience²⁰ in the sector of activity which is the subject of the contract.
 - (c) With the exception of fashion model services, chef de cuisine services, and entertainment services other than audiovisual services, the natural persons entering the other Party must possess (i) a university degree or a qualification demonstrating knowledge of an equivalent level²¹ and (ii) professional qualifications where this is required to exercise an activity pursuant to the law, regulations or requirements of the EC Party or of the Signatory CARIFORUM State applicable where the service is supplied.
 - (d) The natural person shall not receive remuneration for the provision of services other than the remuneration paid by the contractual service supplier during its stay in the other Party.
 - (e) The temporary entry and stay of natural persons within the Party concerned shall be for a cumulative period of not more than six months or, in the case of Luxemburg, twenty-five weeks, in any twelve-month period or for the duration of the contract, whichever is less.
 - (f) Access accorded under the provisions of this Article relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the Party where the service is provided.
 - (g) The number of persons covered by the service contract shall not be larger than necessary to fulfill the contract, as it may be decided by the laws, regulations and requirements of the Party where the service is supplied.
 - (h) Other discriminatory limitations, including on the number of natural persons in the form of economic needs tests, which are specified in Annex IV.
3. Without prejudice to paragraph 1 the EC Party shall allow the supply of services into the territory of its Member States by independent professionals of the Signatory CARIFORUM States, subject to the conditions specified below and in Annex IV, in the following sub-sectors:
- (1) Legal advisory services in respect of international public law and foreign law (i.e. non-EU law)
 - (2) Architectural services
 - (3) Urban planning and landscape architecture services
 - (4) Engineering services

²⁰ Obtained after having reached the age of majority.

²¹ Where the degree or qualification has not been obtained in the Party where the service is supplied, that Party may evaluate whether this is equivalent to a university degree required in its territory.

- (5) Integrated Engineering services
- (6) Computer and related services
- (7) Research and development services
- (8) Market Research and Opinion Polling
- (9) Management consulting services
- (10) Services related to management consulting
- (11) Translation and interpretation services.

Without prejudice to paragraph 1, the Signatory CARIFORUM States shall allow the supply of services into their territory by EC independent professionals, subject to the conditions specified below and in Annex IV.

The commitments undertaken by the EC Party and by the Signatory CARIFORUM States are subject to the following conditions:

- (a) The natural persons must be engaged in the supply of a service on a temporary basis as self-employed persons established in the other Party and must have obtained a service contract for a period not exceeding twelve months.
- (b) The natural persons entering the other Party must possess, at the date of submission of an application for entry into the other Party, at least six years professional experience in the sector of activity which is the subject of the contract.
- (c) The natural persons entering the other Party must possess (i) a university degree or a qualification demonstrating knowledge of an equivalent level²² and (ii) professional qualifications where this is required to exercise an activity pursuant to the law, regulations or requirements of the EC Party or of the Signatory CARIFORUM State applicable where the service is supplied.
- (d) The temporary entry and stay of natural persons within the Party concerned shall be for a cumulative period of not more than six months or, in the case of Luxembourg, twenty-five weeks, in any twelve-month period or for the duration of the contract, whichever is less.
- (e) Access accorded under the provisions of this Article relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the Party where the service is provided.
- (f) Other discriminatory limitations, including on the number of natural persons in the form of economic needs tests, which are specified in Annex IV.

²² Where the degree or qualification has not been obtained in the Party where the service is supplied, that Party may evaluate whether this is equivalent to a university degree required in its territory.

ARTICLE 84

Short term visitors for business purposes

1. The EC Party and the Signatory CARIFORUM States shall endeavour to facilitate, in conformity with their respective legislation, the entry and temporary stay in their territories of short-term visitors for business purposes from the EC Party or the Signatory CARIFORUM States as the case may be with a view to carrying out the following activities:

- (a) Research and Design: Technical, scientific and statistical researchers on behalf of a company established in the territory of the other Party;
- (b) Marketing research: Personnel conducting research or analysis, including market research, on behalf of a company established in the territory of the other Party;
- (c) Training seminars: Personnel of a company in the EC Party or in the Signatory CARIFORUM States who enter the territory of the other Party to receive training in techniques and work practices employed by companies or organisations in that Party, provided that the training received is confined to observation, familiarisation and classroom instruction only;
- (d) Trade Fairs and Exhibitions: Personnel attending a trade fair for the purpose of promoting their company or its products or services;
- (e) Sales: Sales representatives and agents taking orders or negotiating contracts for goods for a company located in the territory of the other Party, but not delivering goods;
- (f) Purchasing: Buyers purchasing for a company or management and supervisory personnel engaging in a commercial transaction carried out in the territory of the other Party;
- (g) Tourism personnel (hotel representatives, tour and travel agents, tour guides or tour operators) attending or participating in tourism conventions or tourism exhibitions,

provided that they are not engaged in selling their goods or services to the general public or in supplying their goods or services themselves, do not on their own behalf receive any remuneration from a source located within the EC Party or the Signatory CARIFORUM State where they are staying temporarily, and are not engaged in the supply of a service in the framework of a contract concluded between a juridical person who has no commercial presence in the EC Party or in the Signatory CARIFORUM State where the short-term visitors for business purposes are staying temporarily and a consumer in the EC Party or Signatory CARIFORUM State.

2. This entry and temporary stay into their territories, when allowed, shall be for a period of up to 90 days in any twelve-month period.

CHAPTER 5
REGULATORY FRAMEWORK

SECTION 1
PROVISIONS OF GENERAL APPLICATION

ARTICLE 85
Mutual recognition

1. Nothing in this Title shall prevent the EC Party and the Signatory CARIFORUM States from requiring that natural persons must possess the necessary qualifications and/or professional experience specified in the territory where the service is supplied, for the sector of activity concerned.
2. The Parties shall encourage the relevant professional bodies in their respective territories to jointly develop and provide recommendations on mutual recognition to the CARIFORUM-EC Trade and Development Committee, for the purpose of the fulfilment, in whole or in part, by investors and service suppliers of the criteria applied by the EC Party and by the Signatory CARIFORUM States for the authorisation, licensing, operation and certification of investors and service suppliers and, in particular, in the professional services sector.
3. In particular, the Parties shall encourage the relevant professional bodies in their respective territories to start negotiations no later than three years after entry into force of this Agreement in order to jointly develop and provide such recommendations on mutual recognition, among others, in the following disciplines: accounting, architecture, engineering and tourism.
4. On receipt of a recommendation referred to in the preceding paragraph, the CARIFORUM-EC Trade and Development Committee shall, within a reasonable time, review the recommendation with a view to determining whether it is consistent with this Agreement.
5. When, in conformity with the procedure set out in paragraph 2, a recommendation referred to in the same paragraph has been found to be consistent with this Agreement and there is a sufficient level of correspondence between the relevant regulations of the Parties and the Signatory CARIFORUM States, the Parties shall, with a view to implementing that recommendation, negotiate, through their competent authorities, an agreement on mutual recognition of requirements, qualifications, licences and other regulations.

6. Any such agreement shall be in conformity with the relevant provisions of the WTO Agreement and, in particular, Article VII of the GATS.
7. The CARIFORUM-EC Trade and Development Committee shall review progress made in mutual recognition every two years.

ARTICLE 86
Transparency

Subject to Article 235(3) the Parties and the Signatory CARIFORUM States shall respond promptly to all requests made by the other Party for specific information on any of their measures of general application or international agreements which pertain to or affect this Agreement. The Parties shall also establish one or more enquiry points to provide, upon request, specific information to investors and services suppliers of the other Party on all such matters. Such enquiry points are listed in Annex V. Enquiry points need not be depositories of laws and regulations.

ARTICLE 87
Procedures

1. Where authorisation is required for the supply of a service or commercial presence on which a specific commitment has been made, the competent authorities of the Parties and of the Signatory CARIFORUM States shall, within a reasonable period of time after the submission of an application considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application. At the request of the applicant, the competent authorities of the Parties or of the Signatory CARIFORUM States as the case may be shall provide, without undue delay, information concerning the status of the application.
2. The Parties and the Signatory CARIFORUM States shall maintain or institute judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected investor or service supplier, for a prompt review of, and where justified, appropriate remedies for, administrative decisions affecting commercial presence, cross border supply of services or temporary presence of natural persons for business purpose. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Parties and the Signatory CARIFORUM States shall ensure that the procedures in fact provide for an objective and impartial review.

SECTION 2
COMPUTER SERVICES

ARTICLE 88
Understanding on computer services

1. To the extent that trade in computer services is liberalised in accordance with Chapters 2, 3 and 4 of this Title, the EC Party and the Signatory CARIFORUM States subscribe to the understanding defined in paragraphs 2, 3 and 4.
2. CPC 84, the United Nations code used for describing computer and related services, covers the basic functions used to provide all computer and related services: computer programs defined as the sets of instructions required to make computers work and communicate (including their development and implementation), data processing and storage, and related services, such as consultancy and training services for staff of clients. Technological developments have led to the increased offering of these services as a bundle or package of related services that can include some or all of these basic functions. For example, services such as web or domain hosting, data mining services and grid computing each consist of a combination of basic computer services functions.
3. Computer and related services, regardless of whether they are delivered via a network, including the Internet, include all services that provide:
 - (a) consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance, or management of or for computers or computer systems; or
 - (b) computer programs defined as the sets of instructions required to make computers work and communicate (in and of themselves), plus consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for computer programs; or
 - (c) data processing, data storage, data hosting or database services; or
 - (d) maintenance and repair services for office machinery and equipment, including computers; or
 - (e) training services for staff of clients, related to computer programs, computers or computer systems, and not elsewhere classified.

4. Computer and related services enable the provision of other services (e.g. banking) by both electronic and other means. However, there is an important distinction between the enabling service (e.g. web-hosting or application hosting) and the content or core service that is being delivered electronically (e.g. banking). In such cases, the content or core service is not covered by CPC 84.

SECTION 3
COURIER SERVICES
ARTICLE 89
Scope and definitions

1. This Section sets out the principles of the regulatory framework for all courier services liberalised in accordance with Chapters 2, 3 and 4 of this Title.
2. For the purpose of this Section and of Chapters 2, 3 and 4 of this Title:
 - (a) Universal service means the permanent provision of a postal service of specified quality at all points in the territory of the EC Party and of the Signatory CARIFORUM States at affordable prices for all users.
 - (b) An "individual licence" means an authorisation, granted to an individual supplier by a regulatory authority, which is required before supplying a given service.

ARTICLE 90
Prevention of anti-competitive practices in the courier sector

In accordance with the provisions of Chapter 1 of Title IV, appropriate measures shall be maintained or introduced by the EC Party or the Signatory CARIFORUM States for the purpose of preventing suppliers who, alone or together, have the ability to affect materially the terms of participation (having regard to price and supply) in the relevant market for courier services as a result of use of their position in the market, from engaging in or continuing anti-competitive practices.

ARTICLE 91
Universal service

The EC Party or any Signatory CARIFORUM State has the right to define the kind of universal service obligation they wish to maintain. Such obligations will not be regarded as anti-competitive per se, provided they are administered in a transparent, nondiscriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service as defined by the EC Party and the Signatory CARIFORUM States.

ARTICLE 92
Individual licences

1. An individual licence may only be required for services which are within the scope of the universal service.
2. Where an individual licence is required, the following shall be made publicly available:
 - (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence, and
 - (b) the terms and conditions of individual licences.
3. The reasons for the denial of an individual licence shall be made known to the applicant upon request and an appeal procedure through an independent body will be established at the level of the EC Party and of the Signatory CARIFORUM States. Such a procedure will be transparent, non-discriminatory, and based on objective criteria.

ARTICLE 93
Independence of the regulatory bodies

The regulatory bodies shall be legally separate from, and not accountable to, any supplier of courier services. The decisions of and the procedures used by the regulatory bodies shall be impartial with respect to all market participants.

SECTION 4
TELECOMMUNICATIONS SERVICES

ARTICLE 94
Definitions and scope

1. For the purpose of this Title:
 - (a) "telecommunications services" means all services consisting of the transmission and reception of electro-magnetic signals and do not cover the economic activity consisting of the provision of content which requires telecommunications for its transport;
 - (b) a "regulatory authority" in the telecommunications sector means the body or bodies charged with the regulation of telecommunications mentioned in this Chapter;

- (c) "essential telecommunications facilities" mean facilities of a public telecommunications transport network and service that:
 - (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
 - (ii) cannot feasibly be economically or technically substituted in order to provide a service;
- (d) a "major supplier" in the telecommunications sector is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for telecommunications services as a result of control over essential facilities or the use of its position in the market;
- (e) "interconnection" means linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;
- (f) "universal service" means the set of services of specified quality that must be made available to all users in the territory of the EC Party and of the Signatory CARIFORUM States regardless of their geographical location and at an affordable price; its scope and implementation are decided by the EC Party and by the Signatory CARIFORUM States.

2. This Section sets out the principles of the regulatory framework for the following telecommunications services, other than broadcasting, liberalised pursuant to Chapters 2, 3 and 4 of this Title: voice telephone services, packet-switched data transmission services, circuit-switched data transmission services, telex services, telegraph services, facsimile services, private leased circuit services and mobile and personal communications services and systems.

ARTICLE 95 Regulatory authority

1. Regulatory authorities for telecommunications services shall be legally distinct and functionally independent from any supplier of telecommunications services.

2. The regulatory authority shall be sufficiently empowered to regulate the sector. The tasks to be undertaken by a regulatory authority shall be made public in an easily accessible and clear form, in particular where those tasks are assigned to more than one body.

3. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

4. A supplier affected by the decision of a regulatory authority shall have a right to appeal against that decision to an appeal body that is independent of the parties involved. Where the appeal body is not judicial in character, written reasons for its decision shall always be given and its decisions shall also be subject to review by an impartial and independent judicial authority. Decisions taken by appeal bodies shall be effectively enforced.

ARTICLE 96

Authorisation to provide telecommunications services

1. Provision of services shall, as much as possible, be authorised following mere notification.

2. A licence can be required to address issues of attributions of numbers and frequencies. The terms and conditions for such licences shall be made publicly available.

3. Where a licence is required:

- (a) all the licensing criteria and a reasonable period of time normally required to reach a decision concerning an application for a licence shall be made publicly available;
- (b) the reasons for the denial of a licence shall be made known in writing to the applicant upon request;
- (c) the applicant of a licence shall be able to seek recourse before an appeal body in case a licence is unduly denied;
- (d) licence fees required by the EC Party or by the Signatory CARIFORUM States for granting a licence shall not exceed the administrative costs normally incurred in the management, control and enforcement of the applicable licences.

ARTICLE 97

Competitive safeguards on major suppliers

In accordance with the provisions of Chapter 1 of Title IV, appropriate measures shall be maintained or introduced by the EC Party or the Signatory CARIFORUM States for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices. These anti-competitive practices shall include in particular:

- (a) engaging in anti-competitive cross-subsidisation;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

ARTICLE 98

Interconnection

1. Any supplier authorised to provide telecommunications services shall have the right to negotiate interconnection with other providers of publicly available telecommunications networks and services. Interconnection should in principle be agreed on the basis of commercial negotiation between the companies concerned.
2. Regulatory authorities shall ensure that suppliers that acquire information from another undertaking during the process of negotiating interconnection arrangements use that information solely for the purpose for which it was supplied and respect at all times the confidentiality of information transmitted or stored.
3. Interconnection with a major supplier shall be ensured at any technically feasible point in the network. Such interconnection shall be provided:
 - (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
 - (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and rates²³ that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
 - (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

²³ Such rates are cost-oriented rates in the EC Party, and cost-based rates in Signatory CARIFORUM States.

4. The procedures applicable for interconnection to a major supplier shall be made publicly available.
5. Major suppliers shall make publicly available either their interconnection agreements or their reference interconnection offers.
6. A service supplier requesting interconnection with a major supplier shall have recourse, either at any time or after a reasonable period of time which has been made publicly known, to an independent domestic body, which may be a regulatory body as referred to in Article 95, to resolve disputes regarding appropriate terms, conditions and rates for interconnection.

ARTICLE 99
Scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, shall be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands shall be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

ARTICLE 100
Universal service

1. The EC Party or any Signatory CARIFORUM State has the right to define the kind of universal service obligations they wish to maintain.
2. Such obligations will not be regarded as anti-competitive per se, provided they are administered in a transparent, objective and non-discriminatory way. The administration of such obligations shall also be neutral with respect to competition and not more burdensome than necessary for the kind of universal service defined by the EC Party and by the Signatory CARIFORUM States.
3. All suppliers should be eligible to ensure universal service. The designation shall be made through an efficient, transparent and non-discriminatory mechanism. Where necessary, the EC Party and the Signatory CARIFORUM States shall assess whether the provision of universal service represents an unfair burden on organisations(s) designated to provide universal service. Where justified on the basis of such calculation, and taking into account the market benefit, if any, which accrues to an organisation that offers universal service, national regulatory authorities shall determine whether a mechanism is required to compensate the supplier(s) concerned or to share the net cost of universal service obligations.

4. The EC Party and the Signatory CARIFORUM States shall ensure that:
 - (a) directories of all subscribers are available to users in a form approved by the national regulatory authority, whether printed or electronic, or both, and are updated on a regular basis, and at least once a year;
 - (b) organisations that provide the services referred to in subparagraph (a) apply the principle of non-discrimination to the treatment of information that has been provided to them by other organisations.

ARTICLE 101
Confidentiality of information

The EC Party and the Signatory CARIFORUM States shall ensure the confidentiality of telecommunications and related traffic data by means of a public telecommunication network and publicly available telecommunications services, without restricting trade in services.

ARTICLE 102
Disputes between suppliers

1. In the event of a dispute arising between suppliers of telecommunications networks or services in connection with rights and obligations that arise from this Chapter, the national regulatory authority concerned shall, at the request of either party to the dispute, issue a binding decision to resolve the dispute in the shortest possible timeframe.
2. When such a dispute concerns the cross-border provision of services, the national regulatory authorities concerned shall coordinate their efforts in order to bring about a resolution of the dispute.

SECTION 5
FINANCIAL SERVICES

ARTICLE 103
Scope and definitions

1. This Section sets out the principles of the regulatory framework for all financial services liberalised pursuant to Chapters 2, 3 and 4 of this Title.
2. For the purpose of this Chapter and of Chapters 2, 3 and 4 of this Title:
 - (a) "financial service" means any service of a financial nature offered by a financial service supplier of the EC Party and of the Signatory CARIFORUM States. Financial services comprise the following activities:

- A. Insurance and insurance-related services
 - (1) direct insurance (including co-insurance):
 - (i) life;
 - (ii) non-life;
 - (2) reinsurance and retrocession;
 - (3) insurance inter-mediation, such as brokerage and agency; and
 - (4) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.
- B. Banking and other financial services (excluding insurance):
 - (1) acceptance of deposits and other repayable funds from the public;
 - (2) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
 - (3) financial leasing;
 - (4) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
 - (5) guarantees and commitments;
 - (6) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (i) money market instruments (including cheques, bills, certificates of deposits);
 - (ii) foreign exchange;
 - (iii) derivative products including, but not limited to, futures and options;
 - (iv) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
 - (v) transferable securities;
 - (vi) other negotiable instruments and financial assets, including bullion;
 - (7) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
 - (8) money broking;
 - (9) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
 - (10) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
 - (11) provision and transfer of financial information, and financial data processing and related software;

- (12) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (1) through (11), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;
- (b) "financial service supplier" means any natural or juridical person of the EC Party or of the Signatory CARIFORUM States which seeks to provide or provides financial services. The term "financial service supplier" does not include a public entity;
- (c) "public entity" means:
 - (1) a government, a central bank or a monetary authority, of the EC Party or of a Signatory CARIFORUM State, or an entity owned or controlled by the EC Party or by a Signatory CARIFORUM State, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or
 - (2) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions;
- (d) "new financial service" means a service of a financial nature, including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in the territory of the EC Party or of the Signatory CARIFORUM States but which is supplied in the territory of the other Party.

ARTICLE 104
Prudential carve-out

1. The EC Party and the Signatory CARIFORUM States may adopt or maintain measures for prudential reasons, such as:
 - (a) the protection of investors, depositors, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier;
 - (b) ensuring the integrity and stability of their financial system.
2. Nothing in this Agreement shall be construed to require the EC Party or the Signatory CARIFORUM States to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

ARTICLE 105
Effective and transparent regulation

1. The Parties and the Signatory CARIFORUM States shall endeavour to provide in advance to all interested persons any measure of general application that the EC Party or the Signatory CARIFORUM States propose to adopt in order to allow an opportunity for such persons to comment on the measure. Such measure shall be provided:
 - (a) by means of an official publication; or
 - (b) in other written or electronic form.
2. The EC Party and the Signatory CARIFORUM States shall make available to interested persons their requirements for completing applications relating to the supply of financial services.

On the request of an applicant, the concerned EC Party or Signatory CARIFORUM State shall inform the applicant of the status of its application. If the concerned EC Party or Signatory CARIFORUM State requires additional information from the applicant, it shall notify the applicant without undue delay.

The EC Party and the Signatory CARIFORUM States shall endeavour to facilitate the implementation and application in their territory of internationally agreed standards for regulation and supervision in the financial services sector.

ARTICLE 106
New financial services²⁴

The EC Party and the Signatory CARIFORUM States shall permit a financial service supplier of the other Party to provide any new financial service of a type similar to those services that the EC Party and the Signatory CARIFORUM States permit their own financial service suppliers to provide under their domestic law in like circumstances. The EC Party and the Signatory CARIFORUM States may determine the juridical form through which the service may be provided and may require authorisation for the provision of the service. Where such authorisation is required, a decision shall be made within a reasonable time and the authorisation may only be refused for prudential reasons.

ARTICLE 107
Data processing

1. The EC Party and the Signatory CARIFORUM States shall permit a financial service supplier of the other Party to transfer information in electronic or other form, into and out of their territory, for data processing where such processing is required in the ordinary course of business of such financial service supplier.

²⁴ This Article applies only to financial services activities covered by Article 103 and liberalised according to this Title.

2. The EC Party and the Signatory CARIFORUM States shall adopt adequate safeguards to the protection of privacy and fundamental rights, and freedom of individuals, in particular with regard to the transfer of personal data.

ARTICLE 108
Specific exceptions

1. Nothing in this Title shall be construed to prevent the EC Party and the Signatory CARIFORUM States, including their public entities, from exclusively conducting or providing in their territory activities or services forming part of a public retirement plan or statutory system of social security, except when those activities may be carried out, as provided by the domestic regulation of the EC Party or the Signatory CARIFORUM State concerned, by financial service suppliers in competition with public entities or private institutions.

2. Nothing in this Agreement applies to activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies.

3. Nothing in this Title shall be construed to prevent the EC Party and the Signatory CARIFORUM States, including their public entities, from exclusively conducting or providing in their territory activities or services for the account or with the guarantee or using the financial resources of the EC Party or the Signatory CARIFORUM State, or their public entities.

SECTION 6
INTERNATIONAL MARITIME TRANSPORT SERVICES

ARTICLE 109
Scope, definitions and principles

1. This Section sets out the principles regarding the liberalisation of international maritime transport services pursuant to Chapters 2, 3 and 4 of this Title.

2. For the purpose of this Section and Chapters 2, 3 and 4 of this Title:
- (a) "international maritime transport" includes door to door and multi-modal transport operations, which is the carriage of goods using more than one mode of transport, involving a sea-leg, under a single transport document, and to this effect includes the right to directly contract with providers of other modes of transport;
 - (b) "maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:
 - (i) the loading/discharging of cargo to/from a ship;
 - (ii) the lashing/unlashing of cargo;
 - (iii) the reception/delivery and safekeeping of cargoes before shipment or after discharge;
 - (c) "customs clearance services" (alternatively "customs house brokers' services") means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity;
 - (d) "container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments;
 - (e) "maritime agency services" means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:
 - (i) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
 - (ii) acting on behalf of the companies organising the call of the ship or taking over cargoes when required;
 - (f) "freight forwarding services" means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

3. In view of the existing levels of liberalisation between the Parties in international maritime transport:
 - (a) The EC Party and the Signatory CARIFORUM States shall apply effectively the principle of unrestricted access to the international maritime markets and trades on a commercial and non-discriminatory basis;
 - (b) The EC Party and the Signatory CARIFORUM States shall grant to ships flying the flag of the other Party or of any Signatory CARIFORUM State or operated by service suppliers of the other Party treatment no less favourable than that accorded to their own ships with regard to, inter alia, access to ports, use of infrastructure and auxiliary maritime services of the ports, as well as related fees and charges, customs facilities and the assignment of berths and facilities for loading and unloading.
4. In applying these principles, the EC Party and the Signatory CARIFORUM States shall:
 - (a) not introduce cargo-sharing arrangements in future bilateral agreements with third countries concerning maritime transport services, including dry and liquid bulk and liner trade, and terminate, within a reasonable period of time, such cargo-sharing arrangements in case they exist in previous bilateral agreements; and
 - (b) upon the entry into force of this Agreement, abolish and abstain from introducing any unilateral measures and administrative, technical and other obstacles which could constitute a disguised restriction or have discriminatory effects on the free supply of services in international maritime transport.
5. The EC Party and the Signatory CARIFORUM States shall permit international maritime service suppliers of the other Party to have a commercial presence in their territory under conditions of establishment and operation no less favourable than those accorded to their own service suppliers or those of any third country, whichever are the better.
6. The EC Party and the Signatory CARIFORUM States shall make available to international maritime transport suppliers of the other Party on reasonable and non discriminatory terms and conditions the following services at the port: pilotage, towing and tug assistance, provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captain's services, navigation aids, shore-based operational services essential to ship operations, including communications, water and electrical supplies, emergency repair facilities, anchorage, berth and berthing services.

SECTION 7
TOURISM SERVICES

ARTICLE 110
Scope

This Section sets out the principles of the regulatory framework for all tourism services liberalised in accordance with Chapters 2, 3 and 4 of this Title.

ARTICLE 111
Prevention of anticompetitive practices

In accordance with the provisions of Chapter 1 of Title IV, appropriate measures shall be maintained or introduced by the EC Party or the Signatory CARIFORUM States for the purpose of preventing suppliers, in particular in the context of tourism distribution networks,²⁵ to affect materially the terms of participation in the relevant market for tourism services by engaging in or continuing anti-competitive practices, including, inter alia, abuse of dominant position through imposition of unfair prices, exclusivity clauses, refusal to deal, tied sales, quantity restrictions or vertical integration.

ARTICLE 112
Access to technology

The EC Party and the Signatory CARIFORUM States shall endeavour to facilitate the transfer of technology on a commercial basis to commercial presences in the Signatory CARIFORUM States.

ARTICLE 113
Small- and medium-sized enterprises

The EC Party and the Signatory CARIFORUM States shall endeavour to facilitate the participation of small- and medium-sized enterprises in the tourism services sector.

ARTICLE 114
Mutual recognition

The Parties shall cooperate towards the mutual recognition of requirements, qualifications, licenses or other regulations in accordance with Article 85.

²⁵ For the purpose of this Section, tourism distribution networks means tour operators and other tourism wholesalers (both out-bound and in-bound), computer reservation systems and global distribution systems (whether or not connected to airlines or provided through the Internet), travel agencies and other distributors of tourism services.

ARTICLE 115

Increasing the impact of tourism on sustainable development

The Parties shall encourage the participation of CARIFORUM services suppliers in international, regional, sub-regional, bilateral and private financing programs to support the sustainable development of tourism.

ARTICLE 116

Environmental and quality standards

The Parties and the Signatory CARIFORUM States shall encourage compliance with environmental and quality standards applicable to tourism services in a reasonable and objective manner, without constituting unnecessary barriers to trade, and shall endeavour to facilitate the participation of the Signatory CARIFORUM States in relevant international organisations setting environmental and quality standards applicable to tourism services.

ARTICLE 117

Development cooperation and technical assistance

1. The Parties shall cooperate for the advancement of the tourism sector in the Signatory CARIFORUM States, given the inherent asymmetries in respective levels of development of the Parties.
2. Subject to the provisions of Article 7, the Parties agree to cooperate, including by facilitating support in the following areas:
 - (a) The upgrading of national accounting systems with a view to facilitating the introduction of Tourism Satellite Accounts (TSA) at the regional and local level;
 - (b) Capacity building for environmental management in tourism areas at the regional and local level;
 - (c) The development of Internet marketing strategies for small and medium-sized tourism enterprises in the tourism services sector;
 - (d) Mechanisms to ensure the effective participation of Signatory CARIFORUM States in international standard setting bodies focused on sustainable tourism standards development; programmes to achieve and ensure equivalency between national/regional and international standards for sustainable tourism; and programmes aimed at increasing the level of compliance with sustainable tourism standards by regional tourism services suppliers;
 - (e) Tourism exchange programs and training, including language training, for tourism services providers.

ARTICLE 118

Exchange of information and consultation

1. The Parties agree to exchange experiences, information and best practices and to consult on issues covered by this section and relevant to trade between the Parties. The CARIFORUM-EC Trade and Development Committee shall develop modalities for this regular dialogue on the issues covered by this Section.
2. The Parties shall invite private and other relevant stakeholders to this dialogue, where relevant and agreed by them.
3. The Parties agree further that regular dialogue would be useful on the issuance of travel advisories.

CHAPTER 6

ELECTRONIC COMMERCE

ARTICLE 119

Objective and principles

1. The Parties, recognising that electronic commerce increases trade opportunities in many sectors, agree to promote the development of electronic commerce between them, in particular by cooperating on the issues raised by electronic commerce under the provisions of this Title.
2. The Parties agree that the development of electronic commerce must be fully compatible with the highest international standards of data protection, in order to ensure the confidence of users of electronic commerce.
3. The Parties agree that deliveries by electronic means shall be considered as the provision of services, within the meaning of Chapter 3 of this Title, which cannot be subject to customs duties.

ARTICLE 120

Regulatory aspects of e-commerce

1. The Parties shall maintain a dialogue on regulatory issues raised by electronic commerce, which will inter alia address the following issues:
 - (a) the recognition of certificates of electronic signatures issued to the public and the facilitation of cross-border certification services;
 - (b) the liability of intermediary service providers with respect to the transmission, or storage of information;
 - (c) the treatment of unsolicited electronic commercial communications;

- (d) the protection of consumers in the ambit of electronic commerce;
 - (e) any other issue relevant for the development of electronic commerce.
2. Such cooperation can take the form of exchange of information on the respective legislation of the Parties and the Signatory CARIFORUM States on these issues as well as on the implementation of such legislation.

CHAPTER 7 COOPERATION

ARTICLE 121 Cooperation

1. The Parties recognise the importance of technical cooperation and assistance in order to complement the liberalisation of services and investment, support the Signatory CARIFORUM States' efforts to strengthen their capacity in the supply of services, facilitate the implementation of commitments under this Title, and achieve the objectives of this Agreement.
2. Subject to the provisions of Article 7, the Parties agree to cooperate, including by providing support for technical assistance, training and capacity building in, inter alia, the following areas:
- (a) Improving the ability of service suppliers of the Signatory CARIFORUM States to gather information on and to meet regulations and standards of the EC Party at European Community, national and sub-national levels;
 - (b) Improving the export capacity of service suppliers of the Signatory CARIFORUM States, with particular attention to the marketing of tourism and cultural services, the needs of small and medium-sized enterprises, franchising and the negotiation of mutual recognition agreements;
 - (c) Facilitating interaction and dialogue between service suppliers of the EC Party and of the Signatory CARIFORUM States;
 - (d) Addressing quality and standards needs in those sectors where the Signatory CARIFORUM States have undertaken commitments under this Agreement and with respect to their domestic and regional markets as well as trade between the Parties, and in order to ensure participation in the development and adoption of sustainable tourism standards;
 - (e) Developing and implementing regulatory regimes for specific service sectors at CARIFORUM regional level and in Signatory CARIFORUM States in those sectors where they have undertaken commitments under this Agreement; and
 - (f) Establishing mechanisms for promoting investment and joint ventures between service suppliers of the EC Party and of the Signatory CARIFORUM States, and enhancing the capacities of investment promotion agencies in Signatory CARIFORUM States.

TITLE III
CURRENT PAYMENTS AND CAPITAL MOVEMENT

ARTICLE 122
Current payments

Subject to the provisions of Article 124, the Signatory CARIFORUM States and the EC Party undertake to impose no restrictions on and to allow all payments for current transactions between residents of the EC Party and of the CARIFORUM States to be made in freely convertible currency.

ARTICLE 123
Capital movements

1. With regard to transactions on the capital account of balance of payments, the Signatory CARIFORUM States and the EC Party undertake to impose no restrictions on the free movement of capital relating to direct investments made in accordance with the laws of the host country and investments established in accordance with the provisions of Title II, and the liquidation and repatriation of these capitals and of any profit stemming therefrom.

2. The Parties shall consult each other with a view to facilitating the movement of capital between them in order to promote the objectives of this Agreement.

ARTICLE 124
Safeguard measures

1. Where, in exceptional circumstances, payments and capital movements between the Parties cause or threaten to cause serious difficulties for the operation of monetary policy or exchange rate policy in one or more CARIFORUM States or one or more Member States of the European Union, safeguard measures with regard to capital movements that are strictly necessary may be taken by the EC Party or the concerned Signatory CARIFORUM State or States for a period not exceeding six months.

2. The Joint CARIFORUM-EC Council shall be informed forthwith of the adoption of any safeguard measure and, as soon as possible, of a time schedule for its removal.

TITLE IV
TRADE-RELATED ISSUES

CHAPTER 1
COMPETITION

ARTICLE 125
Definitions

For the purposes of this Chapter:

1. "Competition Authority" means for the EC Party, the "European Commission"; and for the CARIFORUM States one or more of the following Competition Authorities as appropriate: the CARICOM Competition Commission and the Comisión Nacional de Defensa de la Competencia of the Dominican Republic.
2. "Enforcement proceeding" means a proceeding instituted by the competent Competition Authority of a Party against one or more undertakings with the aim of establishing and remedying anti-competitive behaviour.
3. "Competition laws" includes:
 - (a) for the EC Party, Articles 81, 82 and 86 of the Treaty establishing the European Community, and their implementing regulations or amendments;
 - (b) for the CARIFORUM States, Chapter 8 of the Revised Treaty of Chaguaramas of 5 July 2001, national competition legislation complying with the Revised Treaty of Chaguaramas and the national competition legislation of The Bahamas and the Dominican Republic. Upon entry into force of this Agreement and thereafter, the enactment of such legislation shall be brought to attention of the EC Party through the CARIFORUM-EC Trade and Development Committee.

ARTICLE 126
Principles

The Parties recognise the importance of free and undistorted competition in their trade relations. The Parties acknowledge that anti-competitive business practices have the potential to distort the proper functioning of markets and generally undermine the benefits of trade liberalisation. They therefore agree that the following practices restricting competition are incompatible with the proper functioning of this Agreement, insofar as they may affect trade between the Parties:

- (a) agreements and concerted practices between undertakings, which have the object or effect of preventing or substantially lessening competition in the territory of the EC Party or of the CARIFORUM States as a whole or in a substantial part thereof;
- (b) abuse by one or more undertakings of market power in the territory of the EC Party or of the CARIFORUM States as a whole or in a substantial part thereof.

ARTICLE 127
Implementation

1. The Parties and the Signatory CARIFORUM States shall ensure that within five years of the entry into force of this Agreement they have laws in force addressing restrictions on competition within their jurisdiction, and have established the bodies referred to in Article 125(1).
2. Upon entry into force of the laws and the establishment of the bodies referred to in paragraph 1, the Parties shall give effect to the provisions of Article 128. The Parties also agree to review the operation of this Chapter after a confidence-building period between their Competition Authorities of six years following the coming into operation of Article 128.

ARTICLE 128
Exchange of information and enforcement cooperation

1. Each Competition Authority may inform the other Competition Authorities of its willingness to cooperate with respect to enforcement activity. This cooperation shall not prevent the Parties or the Signatory CARIFORUM States from taking autonomous decisions.

2. With a view to facilitating the effective application of their respective competition laws, the Competition Authorities may exchange non-confidential information. All exchange of information shall be subject to the standards of confidentiality applicable in each Party and the Signatory CARIFORUM States.

3. Any Competition Authority may inform the other Competition Authorities of any information it possesses which indicates that anticompetitive business practices falling within the scope of this Chapter are taking place in the other Party's territory. The Competition Authority of each Party shall decide upon the form of the exchange of information in accordance with its best practices. Each Competition Authority may also inform the other Competition Authorities of any enforcement proceeding being carried out by it in the following instances:

- (i) The activity being investigated takes place wholly or substantially within the jurisdiction of any of the other Competition Authorities;
- (ii) The remedy likely to be imposed would require the prohibition of conduct in the territory of the other Party or Signatory CARIFORUM States;
- (iii) The activity being investigated involves conduct believed to have been required, encouraged or approved by the other Party or Signatory CARIFORUM States.

ARTICLE 129

Public enterprises and enterprises entrusted with special or exclusive rights, including designated monopolies

1. Nothing in this Agreement prevents a Party or a Signatory CARIFORUM State from designating or maintaining public or private monopolies according to their respective laws.

2. With regard to public enterprises and enterprises to which special or exclusive rights have been granted, the Parties and the Signatory CARIFORUM States shall ensure that, following the date of the entry into force of this Agreement, there is neither enacted nor maintained any measure distorting trade in goods or services between the Parties to an extent contrary to the Parties interest, and that such enterprises shall be subject to the rules of competition in so far as the application of such rules does not obstruct the performance, in law or in fact, of the particular tasks assigned to them.

3. By derogation from paragraph 2, the Parties agree that where public enterprises in the Signatory CARIFORUM States are subject to specific sectoral rules as mandated by their respective regulatory frameworks, such public enterprises shall not be bound or governed by the provisions of this Article.

4. The Parties and the Signatory CARIFORUM States shall progressively adjust, without prejudice to their obligations under the WTO Agreement, any State monopolies of a commercial nature or character, so as to ensure that, by the end of the fifth year following the entry into force of this Agreement, no discrimination regarding the conditions under which goods and services are sold or purchased exists between goods and services originating in the EC Party and those originating in the CARIFORUM States or between nationals of the Member States of the European Union and those of the CARIFORUM States, unless such discrimination is inherent in the existence of the monopoly in question.

5. The CARIFORUM-EC Trade and Development Committee shall be informed about the enactment of sectoral rules provided for in paragraph 3 and the measures adopted to implement paragraph 4.

ARTICLE 130 Cooperation

1. The Parties agree on the importance of technical assistance and capacity-building to facilitate the implementation of the commitments and achieve the objectives of this Chapter and in particular to ensure effective and sound competition policies and rule enforcement, especially during the confidence-building period referred to in Article 127.

2. Subject to the provisions of Article 7 the Parties agree to cooperate, including by facilitating support, in the following areas:

- (a) the efficient functioning of the CARIFORUM Competition Authorities;
- (b) assistance in drafting guidelines, manuals and, where necessary, legislation;
- (c) the provision of independent experts; and
- (d) the provision of training for key personnel involved in the implementation of and enforcement of competition policy.

CHAPTER 2
INNOVATION AND INTELLECTUAL PROPERTY

ARTICLE 131
Context

1. The Parties agree that fostering innovation and creativity improves competitiveness and is a crucial element in their economic partnership, in achieving sustainable development, promoting trade between them and ensuring the gradual integration of CARIFORUM States into the world economy.
2. They also recognise that the protection and enforcement of intellectual property plays a key role in fostering creativity, innovation and competitiveness, and are determined to ensure increasing levels of protection appropriate to their levels of development.

ARTICLE 132
Objectives

The objectives of this Chapter are to:

- (a) promote the process of innovation, including eco-innovation, of enterprises located in the Parties;
- (b) foster competitiveness of enterprises and in particular micro, small- and medium-sized enterprises of the Parties;
- (c) facilitate the production and commercialisation of innovative and creative products between the Parties;
- (d) achieve an adequate and effective level of protection and enforcement of intellectual property rights;
- (e) contribute to the promotion of technological innovation and to the transfer and dissemination of technology and know-how;
- (f) encourage, develop and facilitate cooperative research and development activities in science and technology between the Parties, as well as to develop lasting relations between the Parties' scientific communities;
- (g) encourage, develop and facilitate cooperative production and development activities in the creative industries between the Parties, as well as to develop lasting relationships between the Parties' creative communities;
- (h) promote and strengthen regional cooperative activities involving the outermost regions of the European Community, so as to allow these regions and the CARIFORUM States to mutually benefit from their proximity and neighbourhood situation by developing an innovative and competitive regional area.

SECTION 1
INNOVATION

ARTICLE 133
Regional integration

The Parties recognise that measures and policies to be taken at the regional level are necessary to fully attain the objectives of this Section. The CARIFORUM States agree to increase action at the regional level with a view to providing enterprises with a regulatory and policy framework conducive to fostering competitiveness through innovation and creativity.

ARTICLE 134
Participation in framework programmes

1. The participation of the Parties and the Signatory CARIFORUM States shall be facilitated and promoted in existing and future framework programmes, specific programmes and other activities of the other Party, in so far as it is permitted by each Party's internal rules governing access to the programmes and activities concerned.
2. The CARIFORUM-EC Trade and Development Committee may make recommendations in order to facilitate the participation of CARIFORUM institutions and enterprises in the programmes referred to in paragraph 1 and shall periodically review such participation.

ARTICLE 135
Cooperation in the area of competitiveness and innovation

1. The Parties recognise that the promotion of creativity and innovation is essential for the development of entrepreneurship and competitiveness and the achievement of the overall objectives of this Agreement.
2. Subject to the provisions of Article 7 and 134, the Parties agree to cooperate, including by facilitating support, in the following areas:
 - (a) promotion of innovation, diversification, modernisation, development and product and process quality in businesses;
 - (b) promotion of creativity and design, particularly in micro, small and medium enterprises, and exchanges between networks of design centres located in the EC Party and the CARIFORUM States;
 - (c) promotion of dialogue and exchanges of experience and information between networks of economic operators;

- (d) technical assistance, conferences, seminars, exchange visits, prospecting for industrial and technical opportunities, participation in round tables and general and sectoral trade fairs;
- (e) promotion of contacts and industrial cooperation between economic operators, encouraging joint investment and ventures and networks through existing and future programs;
- (f) promotion of partnerships for research and development activities in the CARIFORUM States in order to improve their innovation systems; and
- (g) intensification of activities to promote linkages, innovation and technology transfer between CARIFORUM and European Community partners.

ARTICLE 136

Cooperation on science and technology

1. The Parties will foster the participation of their research and technological development bodies in the cooperation activities in compliance with their internal rules. Cooperative activities may take the following forms:
 - (a) joint initiatives to raise the awareness of the science and technology capacity building programmes of the European Community, including the international dimension of 7th Framework Programme for Research and Technological Development (FP7) and possible successor programmes, as appropriate;
 - (b) joint research networks in areas of common interest;
 - (c) exchanges of researchers and experts to promote project preparation and participation in FP7 and in the other research programmes of the European Community;
 - (d) joint scientific meetings to foster exchanges of information and interaction and to identify areas for joint research;
 - (e) promotion of advanced science and technology studies which contribute to the long term sustainable development of both Parties;
 - (f) development of links between the public and private sectors;
 - (g) evaluation of joint work and the dissemination of results;
 - (h) policy dialogue and exchanges of scientific and technological information and experience at regional level;
 - (i) exchange of information at regional level on regional science and technology programmes;
 - (j) participation in the Knowledge and Innovation Communities of the European Institute of Innovation and Technology.

2. Special emphasis will be put on human potential building as a long-lasting basis of scientific and technological excellence and the creation of sustainable links between the scientific and technological communities of the Parties, at both national and regional levels.
3. Research centres, higher-education institutions, and other stakeholders, including micro, small and medium enterprises, located in the Parties shall be involved in this cooperation as appropriate.
4. The Parties shall promote the participation of their respective entities in each other's scientific and technological programmes in pursuit of mutually beneficial scientific excellence and in accordance with their respective provisions governing the participation of legal entities from third countries.

ARTICLE 137

Cooperation on information society and information and communication technologies

1. The Parties recognise that information and communications technologies (ICT) are key sectors in a modern society and are of vital importance to foster creativity, innovation and competitiveness, as well as the smooth transition to the information society.
2. Subject to the provisions of Article 7 and 134, the Parties agree to cooperate, including by facilitating support, in the following areas:
 - (a) dialogue on the various policy aspects regarding the promotion and monitoring of the information society;
 - (b) exchange of information on regulatory issues;
 - (c) exchange of information on standards and interoperability issues;
 - (d) promotion of cooperation in the field of ICT research and development and in the field of ICT-based research infrastructures;
 - (e) development of non-commercial content and pilot applications in domains of high societal impact; and
 - (f) ICT capacity-building with, in particular, the promotion of networking, exchange and training of specialists, especially in the regulatory domain.

ARTICLE 138

Cooperation on eco-innovation and renewable energy

1. With a view to achieving sustainable development and in order to help maximise any positive and prevent any negative environmental impacts resulting from this Agreement, the Parties recognise the importance of fostering forms of innovation that benefit the environment in all sectors of their economy. Such forms of eco-innovation include energy efficiency and renewable sources of energy.
2. Subject to the provisions of Article 7 and 134, the Parties agree to cooperate, including by facilitating support, in the following areas:
 - (a) projects related to environmentally-friendly products, technologies, production processes, services, management and business methods, including those related to appropriate water-saving and Clean Development Mechanism applications;
 - (b) projects related to energy efficiency and renewable energy;
 - (c) promotion of eco-innovation networks and clusters, including through publicprivate partnerships;
 - (d) exchanges of information, know-how and experts;
 - (e) awareness-raising and training activities;
 - (f) preparation of studies and provision of technical assistance;
 - (g) collaboration in research and development; and
 - (h) pilot and demonstration projects.

SECTION 2
INTELLECTUAL PROPERTYSUBSECTION 1
PRINCIPLES

ARTICLE 139

Nature and scope of obligations

1. The EC Party and the Signatory CARIFORUM States shall ensure an adequate and effective implementation of the international treaties dealing with intellectual property to which they are parties and of the Agreement on Trade-related Aspects of Intellectual Property, contained in Annex IC to the Agreement establishing the World Trade Organization (hereinafter referred to as the TRIPS Agreement).

2. The EC Party and the Signatory CARIFORUM States agree that the principles set out in Article 8 of the TRIPS Agreement apply to this Section. The Parties also agree that an adequate and effective enforcement of intellectual property rights should take account of the development needs of the CARIFORUM States, provide a balance of rights and obligations between right holders and users and allow the EC Party and the Signatory CARIFORUM States to protect public health and nutrition. Nothing in this Agreement shall be construed as to impair the capacity of the Parties and the Signatory CARIFORUM States to promote access to medicines.

3. For the purpose of this Agreement, intellectual property rights include copyright (including the copyright in computer programmes, and neighbouring rights); utility models; patents including patents for bio-technological inventions; protection for plant varieties; designs; layout-designs (topographies) of integrated circuits; geographical indications; trademarks for goods or services; protection for data bases; protection against unfair competition as referred to in Article 10bis of the Paris Convention for the Protection of Industrial Property, and protection of undisclosed confidential information on know how.

4. In addition and without prejudice to their existing and future international obligations, the EC Party and the Signatory CARIFORUM States shall give effect to the provisions of this Section and ensure their adequate and effective implementation no later than 1 January 2014 unless the CARIFORUM-EC Trade and Development Committee determines otherwise taking into account the development priorities and levels of development of the Signatory CARIFORUM States. The EC Party and the Signatory CARIFORUM States shall be free to determine the appropriate method of implementing the provisions of this Section within their own legal system and practice.

5. The EC Party and the Signatory CARIFORUM States may, but shall not be obliged to, implement in their law more extensive protection than is required by this Section, provided that such protection does not contravene the provisions of this Section.

ARTICLE 140
Least-Developed Countries

Notwithstanding Article 139(1) and (4), Least-Developed Countries party to this Agreement shall be required to apply the following provisions only as established herein:

- (a) the obligations under the TRIPS Agreement on equal pace with what may be required of them with regard to the implementation of the TRIPS Agreement under the relevant decisions of the Council for TRIPS or other applicable decisions by the WTO General Council;
- (b) the obligations under Subsections 2 and 3 of this Section, not later than 1 January 2021, unless the CARIFORUM-EC Trade and Development Committee determines otherwise taking into account the relevant decisions mentioned in subparagraph (a).

ARTICLE 141
Regional integration

1. The EC Party and the Signatory CARIFORUM States undertake to continue to consider further steps towards deeper integration in their respective regions in the field of intellectual property rights. This process shall cover further harmonisation of intellectual property laws and regulations, further progress towards regional management and enforcement of national intellectual property rights, as well as the creation and management of regional intellectual property rights, as appropriate.
2. The EC Party and the Signatory CARIFORUM States undertake to move towards a harmonised level of intellectual property protection across their respective regions.

ARTICLE 142
Transfer of technology

1. The EC Party and the Signatory CARIFORUM States agree to exchange views and information on their practices and policies affecting transfer of technology, both within their respective regions and with third countries. This shall in particular include measures to facilitate information flows, business partnerships, licensing and subcontracting. Particular attention shall be paid to the conditions necessary to create an adequate enabling environment for technology transfer in the host countries, including issues such as development of human capital and legal framework.

2. The EC Party and the Signatory CARIFORUM States shall take measures, as appropriate, to prevent or control licensing practices or conditions pertaining to intellectual property rights which may adversely affect the international transfer of technology and that constitute an abuse of intellectual property rights by right holders or an abuse of obvious information asymmetries in the negotiation of licences.

3. The EC Party shall facilitate and promote the use of incentives granted to institutions and enterprises in its territory for the transfer of technology to institutions and enterprises of the CARIFORUM States in order to enable the CARIFORUM States to establish a viable technological base. The EC Party shall endeavour to bring any known measures to the attention of the CARIFORUM EC Trade and Development Committee for discussion and review.

SUBSECTION 2
STANDARDS CONCERNING INTELLECTUAL PROPERTY RIGHTS

ARTICLE 143
Copyright and related rights

A. International agreements

1. The EC Party and the Signatory CARIFORUM States shall comply with:
 - (a) The World Intellectual Property Organization (WIPO) Copyright Treaty (Geneva, 1996); and
 - (b) The WIPO Performances and Phonograms Treaty (Geneva, 1996).
2. The Signatory CARIFORUM States shall endeavour to accede to the Rome Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (1961).

B. Cooperation on collective management of rights

The EC Party and the Signatory CARIFORUM States shall facilitate the establishment of arrangements between their respective collecting societies with the purpose of mutually ensuring easier access to and delivery of licences for the use of content at the regional level throughout the territories of the EC Party and the Signatory CARIFORUM States so that right holders are adequately rewarded for the use of such content.

ARTICLE 144
Trademarks

A. Registration procedure

The EC Party and the Signatory CARIFORUM States shall provide for a system for the registration of trademarks in which each final decision taken by the relevant trademark administration is reasoned and in writing. The applicant will have the opportunity to contest the refusal to register a trademark and to appeal a final refusal before the Courts. The EC Party and the Signatory CARIFORUM States shall also introduce the possibility to object to the registration of trademarks after the publication of the applications. The EC Party and the Signatory CARIFORUM States shall provide publicly available electronic databases of trademark applications and trademark registrations.

B. Well-known trademarks

The EC Party and the Signatory CARIFORUM States recall the obligation under the TRIPS Agreement to apply the concept of well-known marks to service marks. In determining whether a trademark is well-known, the EC Party and the Signatory CARIFORUM States shall endeavour to apply the Joint Recommendation adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO, 20 to 29 September 1999.

C. Internet use

The EC Party and the Signatory CARIFORUM States accept the need for a clear legal framework for trademark owners who wish to use their trademarks on the Internet and to participate in the development of electronic commerce which includes provisions addressing whether the use of a sign on the Internet has contributed to the acquisition or infringement of a mark or whether such use constitutes an act of unfair competition, and a determination of the remedies. In this respect, the EC Party and the Signatory CARIFORUM States shall endeavour to apply the Joint Recommendation concerning the protection of marks, and other industrial property rights in signs, on the Internet, as adopted by WIPO at the Thirty-Sixth Series of Meetings of the Assemblies of the Member States of WIPO, 24 September to 3 October 2001.

D. Trademark licenses

The EC Party and the Signatory CARIFORUM States shall endeavour to apply the joint recommendations concerning trademark licenses adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of WIPO at the Thirty-Fifth Series of Meetings of the Assemblies of the Member States of WIPO, 25 September to 3 October 2000.

E. International Agreements

The EC Party and the Signatory CARIFORUM States shall endeavour to accede to the Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks (1989) and the revised Trademark Law Treaty (2006).

F. Exceptions to the rights conferred by a trademark

The EC Party and the Signatory CARIFORUM States shall provide for the fair use of descriptive terms, including geographical indications, as a limited exception to the rights conferred by a trademark. Such limited exception shall take account of the legitimate interests of the owner of the trademark and of third parties.

ARTICLE 145

Geographical indications

A. Protection in the country of origin

1. Nothing in this Agreement shall require the EC Party and the Signatory CARIFORUM States to protect in their territories geographical indications that are not protected in their country of origin.
2. The Signatory CARIFORUM States shall establish a system of protection of geographical indications in their respective territories no later than 1 January 2014. The Parties shall cooperate through the CARIFORUM-EC Trade and Development Committee in accordance with the provisions of Article 164(2)(c) towards the development of geographical indications in the territories of the CARIFORUM States. To this end, and within six months from the entry into force of the Agreement, the CARIFORUM States shall submit to the consideration of the CARIFORUM EC Trade and Development Committee a list of prospective Geographical Indications originating in the CARIFORUM States for its discussion and comments.
3. The Parties shall discuss within the CARIFORUM EC Trade and Development Committee the effective implementation of this Article and exchange information on legislative and policy developments on geographical indications.

B. Term of protection

1. Protection afforded in respect of geographical indications in the EC Party and the Signatory CARIFORUM States shall be granted in accordance with the legal system and practice of the EC Party or the relevant Signatory CARIFORUM State as the case may be, and shall be indefinite.²⁶
2. Such protection shall ensure that the use of geographical indications of goods protected pursuant to paragraph 1 be exclusively reserved in the EC Party and the Signatory CARIFORUM States to goods originating in the geographical area concerned and that are produced in accordance with the relevant product specifications.
3. In respect of the protection of geographical indications, the EC Party and the Signatory CARIFORUM States shall prohibit and prevent, ex officio or at the request of an interested party:
 - (a) regardless of the class of product on which it is used, the use in their territory of any means in the designation or presentation of a good that indicates or suggests that the good in question originates in a geographical area other than the true place or origin in a manner which misleads the public as to the true geographical origin of the good; or any other use which constitutes an act of unfair competition within the meaning of Article 10bis of the Paris Convention;
 - (b) any use of the protected names for goods in the same class of product as the geographical indication which do not originate in the geographical area indicated, even where:
 - (i) the true origin of the good is indicated;
 - (ii) the geographical indication in question is used in translation;
 - (iii) the name is accompanied by terms such as "kind", "type", "style", "imitation", "method" or other expressions of the sort.
4. It shall be possible to cancel the registration of a geographical indication. The procedure to this effect shall allow for the participation of any natural or legal person having a legitimate interest.

C. Generic terms, plant varieties, animal breeds

1. The EC Party and the Signatory CARIFORUM States shall not be required to apply the protection of geographical indications referred to in section B with respect to goods for which the relevant indication is identical with the term customary in common language as the common name for such goods in their respective territories.

²⁶ For the purposes of this Article the use of an unlimited number of renewable periods of not less than ten years shall be considered indefinite.

2. Nothing in this Section shall require the EC Party and the Signatory CARIFORUM States to apply the protection of geographical indications referred to in section B with respect to products of the vine, plants or animals for which the relevant indication is identical with the name of a grape variety, plant variety or animal breed existing in the territory of the EC Party or the Signatory CARIFORUM State concerned as of the date of entry into force of this Agreement.

3. Homonymous geographical indications shall be protected by the EC Party and Signatory CARIFORUM States provided that there is a sufficient distinction in practice between the geographical indication first protected and the homonym subsequently protected, having regard to the need to treat the producers concerned in an equitable manner and not to mislead consumers. A homonymous name that misleads the consumer in to believing that products come from another territory shall not be protected by the EC Party or the Signatory CARIFORUM State concerned.

4. If a geographical indication of the EC Party or Signatory CARIFORUM State is homonymous with a geographical indication for a third country, Article 23(3) of the TRIPS Agreement applies *mutatis mutandis*.

D. Relationship between geographical indications and trademarks

1. A geographical indication shall not be registered in the EC Party or the Signatory CARIFORUM States where, in the light of a trademark's reputation and renown and the length of time it has been used, registration is liable to mislead the consumer as to the true identity of the product.

2. From the date of entry into force of this Agreement, the registration of a trademark which is identical with, similar to or containing a geographical indication protected respectively in the EC Party or in the Signatory CARIFORUM States pursuant to section B and relating to the same class of product shall be refused respectively in the EC Party or in the Signatory CARIFORUM States. Furthermore, the registration of a trademark in such circumstances shall be refused respectively in the EC Party or in the Signatory CARIFORUM States if the application for registration of the trademark was submitted after the date of application for protection of the geographical indication in the territory concerned and the geographical indication is subsequently protected.

3. Trademarks registered in breach of the preceding paragraph shall be invalidated.

4. The EC Party and the Signatory CARIFORUM States shall ensure that, subject to the provisions of section D(1), (2) and (3), a trademark, the use of which corresponds to one of the situations referred to in section B(3), and which has been applied for, registered or established by use, if that possibility is provided for by the applicable legislation, in good faith within the territories of the EC Party or of a Signatory CARIFORUM State, before the date of application of the WTO obligations in the EC Party or a Signatory CARIFORUM State, or before the date of application for protection of the geographical indication in the respective territories, may continue to be used notwithstanding the registration of the geographical indication, provided that no grounds for the invalidity or revocation of the trademark exist as specified by the legislation of the EC Party or of the concerned Signatory CARIFORUM State. In such case, the use of the geographical indication shall be permitted alongside the relevant trademark.

E. Future protection agreement

The EC Party and the Signatory CARIFORUM States shall no later than 1 January 2014 commence negotiations aimed at an agreement on the protection of geographical indications in their respective territories, without prejudice to any individual requests for protection that may have been filed directly.

F. Internet use

The EC Party and the Signatory CARIFORUM States accept the need for a clear legal framework for geographical indications owners who wish to use their geographical indications on the Internet and to participate in the development of electronic commerce which includes provisions addressing whether the use of a sign on the Internet has contributed to the usurpation, evocation, acquisition in bad faith or infringement of a geographical indication or whether such use constitutes an act of unfair competition, and a determination of the remedies, including the eventual transfer or cancellation of the domain name. In this respect, the EC Party and the Signatory CARIFORUM States shall endeavour to apply the Joint Recommendation concerning the protection of marks, and other industrial property rights in signs, on the Internet, as adopted by WIPO at the Thirty-Sixth Series of Meetings of the Assemblies of the Member States of WIPO, 24 September to 3 October 2001.

ARTICLE 146 Industrial designs

A. International Agreements

The EC Party and the Signatory CARIFORUM States shall endeavour to accede to the Hague Agreement for the International Registration of Industrial Designs (1999).

B. Requirements for protection

1. The EC Party and the Signatory CARIFORUM States shall provide for the protection of independently created industrial designs that are new or original, and that have individual character.
2. A design shall be considered to be new if no identical design has been made available to the public.
3. A design shall be considered to have individual character if the overall impression it produces on the informed user differs from the overall impression produced on such a user by any design which has been made available to the public.
4. This protection shall be provided by registration, and shall confer exclusive rights upon their holders in accordance with the provisions of this Article. Unregistered designs shall confer the same exclusive rights, but only if the contested use results from copying the protected design. Unregistered designs and textile designs may be protected by a design right or copyright.

C. Exceptions

1. The EC Party and the Signatory CARIFORUM States may provide limited exceptions to the protection of industrial designs, provided that such exceptions do not unreasonably conflict with the normal exploitation of protected industrial designs and do not unreasonably prejudice the legitimate interests of the owner of the protected design, taking account of the legitimate interests of third parties.
2. Design protection shall not extend to designs dictated essentially by technical or functional considerations.
3. A design right shall not subsist in a design which is contrary to public policy or to accepted principles of morality.

D. Rights conferred

1. The owner of a protected industrial design shall have the right to prevent third parties not having the owner's consent from making, offering, selling, importing, stocking or using articles bearing, or embodying the protected design when such acts are undertaken for commercial purposes, or unduly prejudice the normal exploitation of the design or are not compatible with fair trade practice.
2. For unregistered designs, the contested use shall not be deemed to result from copying the protected design if it results from an independent work of creation from a designer who may be reasonably thought not to be familiar with the design made available to the public by the holder.

E. Term of protection

1. The initial duration of protection available in the EC Party and the Signatory CARIFORUM States following registration shall amount to at least 5 years. At the request of the right holder, registration shall be renewed for one or more periods of five years each, but not exceeding 25 years from the date of filing, provided that the renewal fee has been paid.
2. The duration of protection available in the EC Party and the Signatory CARIFORUM States for unregistered designs shall amount to at least three years as from the date on which the design was made available to the public in the respective territory.

F. Relationship to copyright

A design protected by a design right registered in one of the Parties or a Signatory CARIFORUM State in accordance with this Article shall also be eligible for protection under the law of copyright of that Party or Signatory CARIFORUM State as from the date on which the design was created or fixed in any form.

ARTICLE 147

Patents

A. International Agreements

1. The EC Party shall comply with:
 - (a) The Patent Cooperation Treaty (Washington, 1970, last modified in 1984);
 - (b) The Patent Law Treaty (Geneva, 2000);
 - (c) The Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the Purposes of Patent Procedure (1977, amended in 1980).
2. The Signatory CARIFORUM States shall accede to:
 - (a) The Patent Cooperation Treaty (Washington, 1970, last modified in 1984);
 - (b) The Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the Purposes of Patent Procedure (1977, amended in 1980).
3. The Signatory CARIFORUM States shall endeavour to accede to the Patent Law Treaty (Geneva, 2000).

B. Patents and public health

The EC Party and the Signatory CARIFORUM States recognise the importance of the Doha Declaration on the TRIPS Agreement and Public Health adopted on 14 November 2001 by the Ministerial Conference of the WTO and the Decision of the WTO General Council of 30 August 2003 on paragraph 6 of the Doha Declaration on the TRIPS Agreement and Public Health, and agree to take the necessary steps to accept the Protocol amending the TRIPS Agreement, done at Geneva on 6 December 2005.

ARTICLE 148 Utility models

A. Requirements for protection

1. The EC Party and the Signatory CARIFORUM States may provide protection for any products or processes in any fields of technology, provided they are new, involve some degree of non-obviousness and are capable of industrial application.
2. The EC Party and the Signatory CARIFORUM States may exclude from protection all those products and processes the prevention within their territory of the commercial exploitation of which is necessary to protect ordre public or morality, human, animal or plant life or health or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by their law.
3. The EC Party and the Signatory CARIFORUM States may also exclude from protection:
 - (a) diagnostic, therapeutic and surgical methods for the treatment of humans or animals;
 - (b) subject to Article 150, plants and animals other than micro-organisms, and essentially biological processes for the production of plants or animals other than non-biological and microbiological processes.
4. The provisions of this Article shall be without prejudice to existing legislation in the EC Party or the Signatory CARIFORUM States.

B. Term of protection

The term of protection available shall not end before five years, nor exceed ten years, counted from the filing date, or where priority is claimed, from the priority date.

C. Relationship to patents

1. All other conditions and flexibilities provided for patents in Section 5 of the TRIPS Agreement shall apply *mutatis mutandis* to Utility Models, in particular any that might be required to ensure public health.
2. An application for the grant of a patent may be converted into an application for utility model protection provided the request for conversion is made before the patent has been granted.

ARTICLE 149
Plant varieties

1. The EC Party and the Signatory CARIFORUM States shall have the right to provide for exceptions to exclusive rights granted to plant breeders to allow farmers to save, use and exchange protected farm-saved seed or propagating material.
2. The EC Party and the Signatory CARIFORUM States shall provide for the protection of plant varieties in accordance with the TRIPS Agreement. In this respect, they shall consider acceding to the International Convention for the Protection of New Varieties of Plants – UPOV (Act of 1991).

ARTICLE 150
Genetic resources, traditional knowledge and folklore

1. Subject to their domestic legislation the EC Party and the Signatory CARIFORUM States respect, preserve and maintain knowledge, innovations and practices of indigenous and local communities embodying traditional lifestyles relevant for the conservation and sustainable use of biological diversity and promote their wider application with the involvement and approval of the holders of such knowledge, innovations and practices and encourage the equitable sharing of the benefits arising from the utilisation of such knowledge, innovations and practices.
2. The EC Party and the Signatory CARIFORUM States recognise the importance of taking appropriate measures, subject to national legislation, to preserve traditional knowledge and agree to continue working towards the development of internationally agreed *sui generis* models for the legal protection of traditional knowledge.

3. The EC Party and the Signatory CARIFORUM States agree that the patent provisions of this subsection and the Convention on Biological Diversity shall be implemented in a mutually supportive way.
4. The EC Party and the Signatory CARIFORUM States may require as part of the administrative requirements for a patent application concerning an invention which uses biological material as a necessary aspect of the invention, that the applicant identifies the sources of the biological material used by the applicant and described as part of the invention.
5. The EC Party and the Signatory CARIFORUM States agree to regularly exchange views and information on relevant multilateral discussions:
 - (a) In WIPO, on the issues dealt with in the framework of the Intergovernmental Committee on Genetic Resources, Traditional Knowledge and Folklore; and,
 - (b) In the WTO, on the issues related to the relationship between the TRIPS Agreement and the Convention on Biological Diversity, the protection of traditional knowledge and folklore.
6. Following the conclusion of the relevant multilateral discussions referred to in paragraph 5, the EC Party and the Signatory CARIFORUM States, at the request of the EC Party or a Signatory CARIFORUM State, agree to review this Article within the Joint CARIFORUM-EC Council in the light of the results of such multilateral discussions.

SUBSECTION 3
ENFORCEMENT OF INTELLECTUAL PROPERTY RIGHTS

ARTICLE 151
General obligations

1. Without prejudice to their rights and obligations under the TRIPS Agreement, and in particular of its Part III, the EC Party and the Signatory CARIFORUM States shall provide for the measures, procedures and remedies necessary to ensure the enforcement of the intellectual property rights covered by this Section. Those measures, procedures and remedies shall be fair and equitable, and shall not be unnecessarily complicated or costly, or entail unreasonable time-limits or unwarranted delays.
2. Those measures and remedies shall also be effective, proportionate and dissuasive and shall be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.

ARTICLE 152
Entitled applicants

The EC Party and the Signatory CARIFORUM States shall recognise as persons entitled to seek application of the measures, procedures and remedies referred to in this Section and in Part III of the TRIPS Agreement:

- (a) the holders of intellectual property rights in accordance with the provisions of the applicable law;
- (b) all other persons authorised to use those rights, in particular licensees, insofar as permitted by and in accordance with the provisions of the applicable law;
- (c) intellectual property collective rights management bodies which are regularly recognised as having a right to represent holders of intellectual property rights, in so far as permitted by and in accordance with the provisions of the applicable law;
- (d) professional defence bodies which are regularly recognised as having a right to represent holders of intellectual property rights, in so far as permitted by and in accordance with the provisions of the applicable law.

ARTICLE 153
Evidence

The EC Party and the Signatory CARIFORUM States shall take such measures as are necessary, in the case of an infringement of an intellectual property right committed on a commercial scale, to enable the competent judicial authorities to order, where appropriate and following an application, the communication of banking, financial or commercial documents under the control of the opposing entity, subject to the protection of confidential information.

ARTICLE 154
Measures for preserving evidence

The EC Party and the Signatory CARIFORUM States shall ensure that, even before the commencement of proceedings on the merits of the case, the competent judicial authorities may, on application by an entity who has presented reasonably available evidence to support his claims that his intellectual property right has been infringed or is about to be infringed, order prompt and effective provisional measures to preserve relevant evidence in respect of the alleged infringement, subject to the protection of confidential information. Such measures may include the detailed description, with or without the taking of samples, or the physical seizure of the infringing goods, and, in appropriate cases, the materials and implements used in the production and/or distribution of these goods and the documents relating thereto.

ARTICLE 155
Right of information

1. The EC Party and the Signatory CARIFORUM States shall ensure that, in the context of proceedings concerning an infringement of an intellectual property right and in response to a justified and proportionate request of the claimant, the competent judicial authorities may order that information on the origin and distribution networks of the goods or services which infringe an intellectual property right be provided by the infringer and/or any other person who:
 - (a) was found in possession of the infringing goods on a commercial scale;
 - (b) was found to be using the infringing services on a commercial scale;
 - (c) was found to be providing on a commercial scale services used in infringing activities; or
 - (d) was indicated by the person referred to in subparagraph (a), (b) or (c) as being involved in the production, manufacture or distribution of the goods or the provision of the services.

2. The information referred to in paragraph 1 shall, as appropriate, comprise:
 - (a) the names and addresses of the producers, manufacturers, distributors, suppliers and other previous holders of the goods or services, as well as the intended wholesalers and retailers;
 - (b) information on the quantities produced, manufactured, delivered, received or ordered, as well as the price obtained for the goods or services in question.

3. Paragraphs 1 and 2 shall apply without prejudice to other statutory provisions which:
 - (a) grant the right holder rights to receive fuller information;
 - (b) govern the use in civil or criminal proceedings of the information communicated pursuant to this Article;
 - (c) govern responsibility for misuse of the right of information;
 - (d) afford an opportunity for refusing to provide information which would force the person referred to in paragraph 1 to admit to his own participation or that of his close relatives in an infringement of an intellectual property right; or
 - (e) govern the protection of confidentiality of information sources or the processing of personal data.

ARTICLE 156

Provisional and precautionary measures

1. The EC Party and the Signatory CARIFORUM States shall ensure that the judicial authorities may, at the request of the applicant issue an interlocutory injunction intended to prevent any imminent infringement of an intellectual property right, or to forbid, on a provisional basis and subject, where appropriate, to a recurring penalty payment where provided for by national law, the continuation of the alleged infringements of that right, or to make such continuation subject to the lodging of guarantees intended to ensure the compensation of the right holder where an infringement is determined. An interlocutory injunction may also be issued, under the same conditions, against an intermediary whose services are being used by a third party to infringe an intellectual property right.
2. An interlocutory injunction may also be issued to order the seizure or delivery up of the goods suspected of infringing an intellectual property right so as to prevent their entry into or movement within channels of commerce.
3. In the case of an infringement committed on a commercial scale, the EC Party and the Signatory CARIFORUM States shall ensure that, if the applicant demonstrates circumstances likely to endanger the recovery of damages, the judicial authorities may order the precautionary seizure of the movable and immovable property of the alleged infringer, including the blocking of his/her bank accounts and other assets. To that end, the competent authorities may order the communication of bank, financial or commercial documents, or appropriate access to the relevant information.

ARTICLE 157

Corrective measures

1. The EC Party and the Signatory CARIFORUM States shall ensure that the competent judicial authorities may order, at the request of the applicant and without prejudice to any damages due to the right holder by reason of the infringement, and without compensation of any sort, the recall, definitive removal from channels of commerce or destruction of goods that they have found to be infringing an intellectual property right.
2. The EC Party and the Signatory CARIFORUM States shall ensure that those measures are carried out at the expense of the infringer, unless particular reasons are invoked for not doing so.

ARTICLE 158
Injunctions

The EC Party and the Signatory CARIFORUM States shall ensure that, where a judicial decision is taken finding an infringement of an intellectual property right, the judicial authorities may issue against the infringer an injunction aimed at prohibiting the continuation of the infringement. Where provided for by national law, non-compliance with an injunction shall, where appropriate, be subject to a recurring penalty payment, with a view to ensuring compliance. The EC Party and the Signatory CARIFORUM States shall also ensure that right holders are in a position to apply for an injunction against intermediaries whose services are used by a third party to infringe an intellectual property right.

ARTICLE 159
Alternative measures

The EC Party and the Signatory CARIFORUM States may provide that, in appropriate cases and at the request of the person liable to be subject to the measures provided for in Part III of the TRIPS Agreement and in this Chapter, the competent judicial authorities may order pecuniary compensation to be paid to the injured party instead of applying the measures provided for in Part III of the TRIPS Agreement or in this Chapter if that person acted unintentionally and without negligence, if execution of the measures in question would cause him disproportionate harm and if pecuniary compensation to the injured party appears reasonably satisfactory.

ARTICLE 160
Damages

1. The EC Party and the Signatory CARIFORUM States shall ensure that when the judicial authorities set the damages:
 - (a) they shall take into account all appropriate aspects, such as the negative economic consequences, including lost profits, which the injured party has suffered, any unfair profits made by the infringer and, in appropriate cases, elements other than economic factors; or
 - (b) as an alternative to (a), they may, in appropriate cases, set the damages as a lump sum on the basis of elements such as at least the amount of royalties or fees which would have been due if the infringer had requested authorisation to use the intellectual property right in question.
2. Where the infringer did not know, or did not have reasonable grounds to know, that he, she or it was engaging in infringing activity, the EC Party and the Signatory CARIFORUM States may provide that the judicial authorities may order the recovery of profits or the payment of damages which may be pre-established.

ARTICLE 161

Legal costs

The EC Party and the Signatory CARIFORUM States shall ensure that their domestic law contains measures for the allocation of costs which generally require that the unsuccessful party will bear the costs, unless equity requires that costs be allocated otherwise.

ARTICLE 162

Publication of judicial decisions

The EC Party and the Signatory CARIFORUM States shall ensure that, in legal proceedings instituted for infringement of an intellectual property right, the judicial authorities may order, at the request of the applicant and at the expense of the infringer, appropriate measures for the dissemination of the information concerning the decision, including displaying the decision and publishing it in full or in part. The EC Party and the Signatory CARIFORUM States may provide for other additional publicity measures which are appropriate to the particular circumstances, including prominent advertising.

ARTICLE 163

Border measures

1. The EC Party and the Signatory CARIFORUM States shall, unless otherwise provided for in this Section, adopt procedures²⁷ to enable a right holder, who has valid grounds for suspecting that the importation, exportation, re-exportation, entry or exit of the customs territory, placement under a suspensive procedure or placement under a customs free zone or a customs free warehouse of goods infringing an intellectual property right²⁸ may take place, to lodge an application in writing with competent authorities, administrative or judicial, for the suspension by the customs authorities of the release into free circulation or the retention of such goods.

²⁷ It is understood that there shall be no obligation to apply such procedures to imports of goods put on the market in another country by or with the consent of the right holder.

²⁸ For the purposes of this section, "goods infringing an intellectual property right" means:

- (a) "counterfeit goods", namely:
 - (i) goods, including packaging, bearing without authorisation a trademark identical to the trademark duly registered in respect of the same type of goods, or which cannot be distinguished in its essential aspects from such a trademark, and which thereby infringes the trademark holder's rights;
 - (ii) any trademark symbol (logo, label, sticker, brochure, instructions for use or guarantee document), even if presented separately, on the same conditions as the goods referred to in subparagraph (i);
 - (iii) packaging materials bearing the trademarks of counterfeit goods, presented separately, on the same conditions as the goods referred to in subparagraph (i);
- (b) "pirated goods", namely goods which are or contain copies made without the consent of the holder, or of a person duly authorised by the holder in the country of production, of a copyright or related right or design right, regardless of whether it is registered in national law;
- (c) goods which, according to the law of the EC Party or Signatory CARIFORUM State in which the application for customs action is made, infringe:
 - (i) a design;
 - (ii) a geographical indication.

The EC Party and the Signatory CARIFORUM States agree to collaborate to expand the scope of this definition to cover goods infringing all intellectual property rights.

2. The provisions of Articles 52 to 60 of the TRIPS Agreement shall be applicable. Any rights or duties established under such provisions concerning the importer shall be also applicable to the exporter or to the holder of the goods.

SUBSECTION 4
COOPERATION

ARTICLE 164
Cooperation

1. Cooperation shall be directed at supporting implementation of the commitments and obligations undertaken under this Section. The Parties agree that cooperation activities will be particularly important in the transition period referred to in Articles 139 and 140.

2. Subject to the provisions of Article 7, the Parties agree to cooperate, including by facilitating support, in the following areas:

- (a) Reinforcement of regional initiatives, organisations and offices in the field of intellectual property rights, including the training of personnel and the development of publicly available databases, with a view to improving regional regulatory capacity, regional laws and regulations, as well as regional implementation, with respect to intellectual property commitments undertaken under this Section, including on enforcement. This shall in particular involve support to countries not party but wishing to adhere to regional initiatives, as well as regional management of copyright and related rights.
- (b) Support in the preparation of national laws and regulations for the protection and enforcement of intellectual property rights, in the establishment and reinforcement of domestic offices and other agencies in the field of intellectual property rights, including the training of personnel on enforcement; as well as for the establishment of means of collaboration between such agencies of the Parties and the Signatory CARIFORUM States, also in order to facilitate accession and compliance by the Signatory CARIFORUM States to the Treaties and Conventions referred to in this Section.
- (c) Identification of products that could benefit from protection as geographical indications and any other action aimed at achieving protection as geographical indications for these products. In so doing, the EC Party and the Signatory CARIFORUM States shall pay particular attention to promoting and preserving local traditional knowledge and biodiversity through the establishment of geographical indications.

- (d) The development by trade or professional associations or organisations of codes of conduct aimed at contributing towards the enforcement of intellectual property rights in consultation with the competent authorities of the Parties and the Signatory CARIFORUM States.

CHAPTER 3
PUBLIC PROCUREMENT

ARTICLE 165
General objective

The Parties recognise the importance of transparent competitive tendering for economic development with due regard being given to the special situation of the economies of the CARIFORUM States.

ARTICLE 166
Definitions

For the purposes of this Chapter:

- (1) "government procurement" means any type of procurement of goods, services or a combination thereof, including works, by procuring entities listed in Annex VI for governmental purposes and not with a view to commercial resale or with a view to use in the production of goods or the supply of services for commercial sale, unless otherwise specified. It includes procurement by such methods as purchase or lease, or rental or hire purchase, with or without an option to buy;
- (2) "procuring entities" means the entities of the Signatory CARIFORUM States and the EC Party listed in Annex VI that procure in accordance with the provisions of this Chapter;
- (3) "suppliers" means any natural or legal person or public body or group of such persons or bodies of a Signatory CARIFORUM State or the EC Party which can provide goods, services or the execution of works. The term shall cover equally a supplier of goods, a service provider or a contractor;
- (4) "qualified supplier" means a supplier that a procuring entity recognises as having satisfied the conditions for participation;
- (5) "eligible supplier" means a supplier who is allowed to participate in the public procurement opportunities of a Party or Signatory CARIFORUM State, in accordance with domestic law and without prejudice to the provisions of this Chapter;

- (6) "multi-use list" means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once;
- (7) "legal person" means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;
- (8) "legal person of a Party" means any legal entity duly constituted or otherwise organised under the law of the EC Party or of the Signatory CARIFORUM States. Should such a legal person have only its registered office or central administration in the territory of one of the Signatory CARIFORUM States or the EC Party, it may not be considered as a legal person of a Party, unless it is engaged in substantive business operations in any such territory;
- (9) a "natural person" means a national of a Member State of the European Union or of a Signatory CARIFORUM State according to their respective legislation;
- (10) services include construction services unless otherwise specified;
- (11) "in writing" or "written" means any expression of information in words, numbers or other symbols, including electronic means, that can be read, reproduced and stored;
- (12) "notice of intended procurement" means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender, or both;
- (13) "open" tendering procedures are those procedures whereby any interested supplier may submit a tender;
- (14) "selective" tendering procedures are those procedures whereby, consistent with the relevant provisions of this Chapter, only those qualified suppliers invited by the procuring entity may submit a tender;
- (15) "limited" tendering procedures are those procedures whereby the procuring entities may consult the suppliers of their choice and negotiate the terms of contract with one or more of them;
- (16) "technical specifications" means a specification which lays down the characteristics of the products or services to be procured, such as quality, performance, safety and dimensions, symbols, terminology, packaging, marking and labelling, or the processes and methods for their production and requirements relating to conformity assessment procedures prescribed by the procuring entities covered by this Chapter;
- (17) "offsets" in government procurement means any conditions or undertakings that encourage local development or improve balance of payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade and similar action.

ARTICLE 167

Scope

1. The provisions of this Chapter apply only to those procuring entities listed in Annex VI and in respect of procurements above the thresholds set out in that Annex.

2. The Parties and the Signatory CARIFORUM States shall ensure that the procurement of their procuring entities covered by this Chapter takes place in a transparent manner according to the provisions of this Chapter and the Annexes pertaining thereto, treating any eligible supplier of either the Signatory CARIFORUM States or the EC Party equally in accordance with the principle of open and effective competition.

A. Supporting the creation of regional procurement markets

1. The Parties recognise the economic importance of establishing competitive regional procurement markets.

2. (a) With respect to any measure regarding covered procurement, each Signatory CARIFORUM State, including its procuring entities, shall endeavour not to treat a supplier established in any CARIFORUM State less favourably than another locally established supplier.

(b) With respect to any measure regarding covered procurement, the EC Party and the Signatory CARIFORUM States, including their procuring entities:

(i) shall endeavour not to discriminate against a supplier established in either Party on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of either Party;

(ii) shall not treat a locally established supplier less favourably than another locally established supplier on the basis of degree of foreign affiliation to or ownership by operators or nationals of any Signatory CARIFORUM State or of the EC Party.

3. Subject to paragraph A.4, each Party, including its procuring entities, shall with respect to any measure regarding covered procurement, accord to the goods and services of the other Party and to suppliers of the other Party offering the goods or services of any Party, treatment no less favourable than the treatment the Party, including its procuring entities, accords to domestic goods, services and suppliers.

4. The Parties shall not be required to provide the treatment envisaged in paragraph A.3 unless a decision by the Joint CARIFORUM-EC Council to this effect is taken. That decision may specify to which procurements by each Party the treatment envisaged in paragraph A.3 would apply, and under which conditions.

B. Valuation rules

Procuring entities shall not choose a valuation method, or divide a procurement, with the aim of avoiding the application of this Chapter. Valuation shall take into account all forms of remuneration, including any premiums, fees, commissions, and interest.

C. Exceptions

1. Nothing in this Chapter shall be construed as preventing a Signatory CARIFORUM State or the EC Party from imposing or enforcing measures relating to goods or services of persons with disabilities, philanthropic institutions, or prison labour.
2. This Chapter does not apply to:
 - (a) the acquisition or rental of land, existing buildings, or other immovable property or the rights thereon;
 - (b) non-contractual agreements or any form of assistance that a Party or Signatory CARIFORUM State provides, including cooperative agreements, grants, loans, equity infusions, guarantees, and fiscal incentives;
 - (c) the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions, or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes and other securities;
 - (d) the acquisition, development, production or co-production of programme material intended for broadcasting by broadcasters and contracts for broadcasting time;
 - (e) arbitration and conciliation services;
 - (f) public employment contracts;
 - (g) research and development services;
 - (h) the procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes, including food aid;
 - (i) intra-governmental procurement;
 - (j) procurement conducted:
 - (i) for the direct purpose of providing international assistance, including development aid;
 - (ii) under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation of a project by a Party or Signatory CARIFORUM State with a non-Party;

- (iii) in support of military forces located outside the territory of the Party or Signatory CARIFORUM State concerned;
- (iv) under the particular procedure or condition of an international organisation, or funded by international grants, loans, or other assistance where the applicable procedure or condition would be inconsistent with this Chapter.

ARTICLE 168

Transparency of government procurement

1. Subject to Article 180(4), each Party or Signatory CARIFORUM State shall promptly publish any law, regulation, judicial decision and administrative ruling of general application, and procedures, regarding procurement covered by this Chapter, as well as individual procurement opportunities, in the appropriate publications referred to in Annex VII including officially designated electronic media. Each Party or Signatory CARIFORUM State shall promptly publish in the same manner all modifications to such measures, and shall within a reasonable time inform the others of any such modifications.
2. The Parties and the Signatory CARIFORUM States shall ensure that their procuring entities provide for effective dissemination of the tendering opportunities generated by the relevant government processes, providing eligible suppliers with all the information required to take part in such procurement. Each Party shall set up and maintain an appropriate on-line facility to further the effective dissemination of tendering opportunities.
 - (a) Tender documentation provided to suppliers shall contain all information necessary to permit them to submit responsive tenders.
 - (b) Where entities do not offer free direct access to the entire tender documents and any supporting documents by electronic means, entities shall make promptly available the tender documentation at the request of any eligible supplier of the Parties.
3. For each procurement covered by this Chapter, procuring entities shall, save as otherwise provided, publish in advance a notice of intended procurement. Each notice shall be accessible during the entire time period established for tendering for the relevant procurement.

4. The information in each notice of intended procurement shall include at least the following:

- (a) name, address, fax number, electronic address (where available) of the procuring entity and, if different, the address where all documents relating to the procurement may be obtained;
- (b) the tendering procedure chosen and the form of the contract;
- (c) a description of the intended procurement, as well as essential contract requirements to be fulfilled;
- (d) any conditions that suppliers must fulfil to participate in the procurement;
- (e) time-limits for submission of tenders and, where applicable, any time limits for the submission of requests for participation in the procurement;
- (f) all criteria to be used for the award of the contract; and
- (g) if possible, terms of payment and other terms.

5. Procuring entities are encouraged to publish as early as possible in each fiscal year a notice regarding their future procurement plans. The notice should include the subject-matter of the procurement and the planned date of the publication of the notice of intended procurement.

6. Procuring entities operating in the utilities may use such a notice regarding their future procurement plans as a notice of intended procurement provided that it includes as much of the information set out in paragraph 4 as available and a statement that suppliers should express their interest in the procurement to the entity.

ARTICLE 169 Methods of procurement

1. Without prejudice to the method of government procurement used in respect of any specific procurement, procuring entities shall ensure that such methods are specified in the notice of intended procurement or tender documents.

2. The Parties or the Signatory CARIFORUM States shall ensure that their laws and regulations clearly prescribe the conditions under which procuring entities may utilise limited tendering procedures. Procuring entities shall not utilise such methods for the purpose of restricting participation in the procurement process in a non-transparent manner.

3. When conducting procurement by electronic means, a procuring entity shall:
 - (a) ensure that the procurement is conducted using generally available and interoperable information technology products and software, including those related to authentication and encryption of information; and
 - (b) maintain mechanisms that ensure the integrity of, and prevent inappropriate access to, requests for participation and tenders.

ARTICLE 170
Selective tendering

1. Whenever selective tendering procedures are employed, procuring entities shall:
 - (a) Publish a notice of intended procurement;
 - (b) In the notice of intended procurement invite eligible suppliers to submit a request for participation;
 - (c) Select the suppliers to participate in the selective tendering procedure in a fair manner; and
 - (d) Indicate the time limit for submitting requests for participation.
2. Procuring Entities shall recognise as qualified suppliers all suppliers which meet the conditions for participation in a particular procurement, unless the procuring entity states in the notice or, where publicly available, in the tender documentation, any limitation on the number of suppliers that will be permitted to tender and the objective criteria for such limitation.
3. Where the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 1, procuring entities shall ensure that those documents are made available at the same time to all the qualified suppliers selected.

ARTICLE 171
Limited tendering

1. When using the limited tendering procedure, a procuring entity may choose not to apply Articles 168, 169(1) and (3), 170, 173 (1), 174, 175, 176 and 178.
2. Procuring entities may award their public contracts by limited tendering procedure, in the following cases:
 - (a) when no suitable tenders have been submitted in response to an open or selective tendering procedure, on condition that the requirements of the initial tender are not substantially modified;

- (b) when, for technical or artistic reasons, or for reasons connected with protection of exclusive rights, the contract may be performed only by a particular supplier and no reasonable alternative or substitute exists;
- (c) for reasons of extreme urgency brought about by events unforeseen by the procuring entity, the products or services could not be obtained in time by means of open or selective tendering procedures;
- (d) for additional deliveries of goods or services by the original supplier where a change of supplier would compel the procuring entity to procure equipment or services not meeting requirements of interchangeability with already existing equipment or services procured under the initial procurement and such separation would cause significant inconvenience or substantial duplication of costs to the procuring entity;
- (e) when a procuring entity procures prototypes or a first product or service which are developed at its request in the course of, and for, a particular contract for research, experiment, study or original development;
- (f) when additional services which were not included in the initial contract but which were within the objectives of the original tender documentation have, through unforeseen circumstances, become necessary to complete the services described therein. However, the total value of contracts awarded for the additional services shall not exceed 50 per cent of the amount of the original contract;
- (g) for new services consisting of the repetition of similar services which conform to a basic project for which an initial contract was awarded following an open or selective procurement method, and for which the procuring entity has indicated in the notice of intended procurement that a limited procurement method might be used in awarding contracts for such new services;
- (h) for products purchased on a commodity market;
- (i) in the case of contracts awarded to the winner of a design contest; in the case of several successful candidates, successful candidates shall be invited to participate in the negotiations as specified in the notice of the intended procurement or the tender documents; and
- (j) for purchases made under exceptionally advantageous conditions which only arise in the very short term in the case of unusual disposals such as arising from liquidation, receivership or bankruptcy and not for routine purchases from regular suppliers.

ARTICLE 172
Rules of origin

The EC Party and the Signatory CARIFORUM States for the purposes of this Chapter shall not apply rules of origin to goods or services imported from or supplied by the EC Party and the Signatory CARIFORUM States as the case may be that are different from the rules of origin applicable at the same time in the normal course of trade to imports or supplies of the same goods or services from the same Signatory CARIFORUM State or the EC Party.

ARTICLE 173
Technical specifications

1. Consistent with the objectives of this Chapter, procuring entities shall ensure that technical specifications applied or intended for application to procurement covered by the Chapter are set out in the notices of intended procurement and/or tender documents.
2. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.
3. In prescribing technical specifications for the goods or services being procured, a procuring entity shall, where appropriate:
 - (a) specify the technical specifications, in terms of performance and functional requirements, rather than design or descriptive standards; and
 - (b) base the technical specifications on international standards, where such exist; otherwise, on national technical regulations, recognised national standards or building codes.
4. Where design or descriptive characteristics are used in the technical specifications, a procuring entity shall, where appropriate, include words such as "or equivalent" in the technical specifications and consider tenders that demonstrably meet the required design or descriptive characteristics and are fit for the purposes intended.
5. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design or type, specific origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in such cases, words such as "as equivalent" are included in the tender documentation.

ARTICLE 174
Qualification of suppliers

1. For procurement covered by this Chapter, procuring entities shall ensure that any conditions and criteria for participating in a public contract award procedure are made known in advance in the notice of intended procurement or the tender documents. Any such conditions and criteria shall be limited to those which are essential to ensure that the potential supplier has the ability to execute the contract in question.
2. The Signatory CARIFORUM States and the EC Party shall not impose the condition that, in order for a supplier to participate in a procurement, the supplier has previously been awarded one or more contracts by an entity of that Party or State or that the supplier has prior work experience in the relevant territory. This paragraph does not apply for procurements in respect of social impact surveys and studies.
3. The procuring entity shall base its assessment of the financial, commercial and technical abilities of a supplier on the conditions that it has specified in advance in notices or tender documentation.
4. Nothing in this Article shall preclude the exclusion of any supplier on grounds such as bankruptcy or false declarations or conviction for serious crime.
5. Procuring entities may maintain a multi-use list provided that a notice inviting interested suppliers to apply for inclusion on the list is:
 - (a) published annually; and
 - (b) where published by electronic means, made available continuously in one of the appropriate media listed in Annex VII.
6. Procuring entities shall ensure that suppliers may apply for qualification at any time through the publication of a notice inviting suppliers to apply for inclusion on the list containing the following information:
 - (a) a description of the goods and services, or categories thereof, for which the list may be used;
 - (b) the conditions for participation to be satisfied by suppliers and the methods that the procuring entity will use to verify a supplier's satisfaction of the conditions;
 - (c) the name and address of the procuring entity and other information necessary to contact the entity and obtain all relevant documents relating to the list; and
 - (d) the period of validity of the list and the means for its renewal or termination, or where the period of validity is not provided, an indication of the method by which notice will be given of the termination of use of the list.Procuring entities shall include in the list all qualified suppliers within a reasonably short time.

7. Where a non-qualified supplier submits a request for participation, and all required documents relating thereto, within the time-limit, a procuring entity, whether or not it uses a multi-use list, shall examine and accept the supplier's request for participation, unless, due to the complexity of the procurement, the entity is not able to complete the examination of the request. Procuring entities shall also ensure that a supplier having requested to be included in the list shall be informed of the decision in this regard in a timely fashion.

8. Procuring entities operating in the utilities may use a notice inviting suppliers to apply for inclusion on a multi-use list as a notice of intended procurement and may exclude requests for participation from suppliers not yet qualified in respect of the procurement on the grounds that the procuring entity has insufficient time to examine the application.

ARTICLE 175

Negotiations

1. The Signatory CARIFORUM States and the EC Party may provide for their procuring entities to conduct negotiations:

- (a) in the context of procurements in which they have indicated such intent in the notice of intended procurement; or
- (b) where it appears from the evaluation that no one tender is obviously the most advantageous in terms of the specific evaluation criteria set forth in the notice of intended procurement or tender documentation.

2. A procuring entity shall:

- (a) ensure that any elimination of suppliers in negotiations is carried out in accordance with the evaluation criteria set out in the notice of intended procurement or tender documentation; and
- (b) when negotiations are concluded, provide a common deadline for the remaining suppliers to submit any new or revised tenders.

ARTICLE 176

Opening of tenders and awarding of contracts

1. All tenders solicited under open or selective procedures by procuring entities shall be received and opened under procedures and conditions guaranteeing the fairness and transparency of the process.

2. Unless a procuring entity decides that it is not in the public interest to award the contract, it shall award the contract to the supplier who has been determined, on the basis of the information presented, to be fully capable of undertaking the contract and whose tender is either the lowest tender or the tender which in terms of the specific evaluation criteria set forth in the notice or tender documentation is determined to be the most advantageous. Awards shall be made in accordance with the criteria and essential requirements specified in the notice of intended procurement or in the tender documentation.

ARTICLE 177

Information on contract award

1. The Parties and the CARIFORUM Signatory States shall ensure that their procuring entities provide for effective dissemination of the results of government procurement processes.

2. Procuring entities shall promptly inform suppliers of decisions regarding the award of the contract and, on request, in writing. Upon request, procuring entities shall inform any eliminated supplier of the reasons for the rejection of its tender and of the relative advantages of the successful supplier's tender.

3. Procuring entities may decide to withhold certain information on the contract award where release of such information would interfere with law enforcement or be otherwise contrary to the public interest, would prejudice the legitimate commercial interests of suppliers, or might prejudice fair competition between them.

4. Subject to Article 180(4), no later than seventy two (72) days after the award of each contract covered by this Chapter, a procuring entity shall publish a notice in the appropriate paper or electronic media listed in Annex VII. Where only an electronic medium is used, the information shall remain readily accessible for a reasonable period of time. The notice shall include at least the following information:

- (a) a description of the goods or services procured;
- (b) the name and address of the procuring entity;
- (c) the name and address of the successful supplier;
- (d) the value of the successful tender or the highest and lowest offers taken into account in the award of the contract;
- (e) the date of the award; and
- (f) the type of procurement method used, and in cases where a limited tendering procedure was used, a description of the circumstances justifying the use of such procedure.

ARTICLE 178

Time limits

1. In determining any time limits to be applied to procurement covered by this Chapter, procuring entities shall, consistent with their own reasonable needs, take into account such factors as the complexity of the intended procurement and the normal time for transmitting tenders.
2. The Parties and the Signatory CARIFORUM States shall ensure that their procuring entities shall take due account of publication delays when setting the final date for receipt of tenders or of request for participation or for qualifying for the supplier's list. Such time limits, including any extension, shall be common for all interested or participating suppliers.
3. Procuring entities shall clearly set out the time limits applicable to any specific procurement in the notice of intended procurement and/or the tender documents.

ARTICLE 179

Bid challenges

1. The Parties and the Signatory CARIFORUM States shall provide transparent, timely, impartial and effective procedures enabling suppliers to challenge domestic measures implementing this Chapter in the context of procurements in which they have, or have had, a legitimate commercial interest. To this effect, each Party or Signatory CARIFORUM State shall establish, identify or designate at least one impartial administrative or judicial authority that is independent of its procuring entities to receive and review a challenge by a supplier arising in the context of covered procurement.
2. Each supplier shall be allowed a sufficient period of time to prepare and submit a challenge as from the time when the basis of the challenge become known or reasonably should have become known to the supplier. This paragraph does not preclude Parties or Signatory CARIFORUM States from requiring complainants to lodge their complaints within a reasonable period of time provided that duration of that period is made known in advance.
3. Procuring entities shall ensure their ability to respond to requests for a review by maintaining a reasonable record of each procurement covered under this Chapter.
4. Challenge procedures shall provide for effective rapid interim measures to correct breaches of the domestic measures implementing this Chapter.

ARTICLE 180
Implementation period

1. In order for the Signatory CARIFORUM States to bring their measures into conformity with any specific procedural obligation of this Chapter, they shall have an implementation period of two years from the entry into force of this Agreement.
2. Should a review by the CARIFORUM-EC Trade and Development Committee at the end of the implementation period reveal that one or several Signatory CARIFORUM States need one more year to bring their measures into conformity with the obligations of this Chapter, the CARIFORUM-EC Trade and Development Committee may extend the implementation period referred to in paragraph 1 by one more year for the individual Signatory CARIFORUM States concerned.
3. By way of derogation from paragraphs 1 and 2, Antigua and Barbuda, Belize, the Commonwealth of Dominica, Grenada, the Republic of Haiti, Saint Christopher and Nevis, Saint Lucia and Saint Vincent and the Grenadines shall benefit from an implementation period of five (5) years.
4. The requirements stipulated in paragraph 1 and the last sentence of paragraph 2 of Article 168, in Article 170(1)(a) and in Article 177(4) will only come into effect for the Signatory CARIFORUM States once the requisite capacity to implement them has been developed, but not later than 5 years after the entry into force of this Agreement.

ARTICLE 181
Review clause

The CARIFORUM-EC Trade and Development Committee will review the operation of this Chapter every three years, including with regard to any modifications of coverage, and may make appropriate recommendations to the Joint CARIFORUM-EC Council to that effect, as appropriate. In carrying out this task, the CARIFORUM-EC Trade and Development Committee may, without prejudice to Article 182, also make appropriate recommendations regarding the Parties' further cooperation in the procurement field and the implementation of this Chapter.

ARTICLE 182
Cooperation

1. The Parties recognise the importance of cooperating in order to facilitate implementation of commitments and to achieve the objectives of this Chapter.
2. Subject to the provisions of Article 7, the Parties agree to cooperate, including by facilitating support and establishing appropriate contact points, in the following areas:
 - (a) Exchange of experience and information about best practices and regulatory frameworks;
 - (b) Establishment and maintenance of appropriate systems and mechanisms to facilitate compliance with the obligations of this Chapter; and
 - (c) Creation of an on-line facility at the regional level for the effective dissemination of information on tendering opportunities, so as to facilitate the awareness of all companies about procurement processes.

CHAPTER 4
ENVIRONMENT

ARTICLE 183
Objectives and sustainable development context

1. The Parties reaffirm that the principles of sustainable management of natural resources and the environment are to be applied and integrated at every level of their partnership, as part of their overriding commitment to sustainable development as set out in Articles 1 and 2 of the Cotonou Agreement.
2. The Parties recall that Article 32 of the Cotonou Agreement includes environment and natural resources as thematic and cross-cutting issues, and that the fundamental principles of ownership, participation, dialogue and differentiation set out in Article 2 of the Cotonou Agreement are therefore particularly relevant.
3. The Parties and the Signatory CARIFORUM States are resolved to conserve, protect and improve the environment, including through multilateral and regional environmental agreements to which they are parties.

4. The Parties reaffirm their commitment to promoting the development of international trade in such a way as to ensure sustainable and sound management of the environment, in accordance with their undertakings in this area including the international conventions to which they are party and with due regard to their respective level of development.

5. The Parties and the Signatory CARIFORUM States are resolved to make efforts to facilitate trade in goods and services which the Parties consider to be beneficial to the environment. Such products may include environmental technologies, renewable- and energy-efficient goods and services and eco-labelled goods.

ARTICLE 184

Levels of protection and right to regulate

1. Recognising the right of the Parties and the Signatory CARIFORUM States to regulate in order to achieve their own level of domestic environmental and public health protection and their own sustainable development priorities, and to adopt or modify accordingly their environmental laws and policies, each Party and Signatory CARIFORUM State shall seek to ensure that its own environmental and public health laws and policies provide for and encourage high levels of environmental and public health protection and shall strive to continue to improve those laws and policies.

2. The Parties agree that the special needs and requirements of CARIFORUM States shall be taken into account in the design and implementation of measures aimed at protecting environment and public health that affect trade between the Parties.

3. Provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties or a disguised restriction on trade between them, nothing in this Agreement shall be construed to prevent any Party and the Signatory CARIFORUM States from adopting or maintaining measures necessary to protect human, animal or plant life or health, related to the conservation of natural resources or protection of the environment.

ARTICLE 185

Regional integration and use of international environmental standards

In the light of the environmental challenges facing their respective regions, and in order to promote the development of international trade in such a way as to ensure sustainable and sound management of the environment, the Parties recognise the importance of establishing effective strategies and measures at the regional level. The Parties agree that in the absence of relevant environmental standards in national or regional legislation, they shall seek to adopt and implement the relevant international standards, guidelines or recommendations, where practical and appropriate.

ARTICLE 186

Scientific information

The Parties recognise the importance, when preparing and implementing measures aimed at protecting the environment and public health that affect trade between the Parties, of taking account of scientific and technical information, the precautionary principle, and relevant international standards, guidelines or recommendations.

ARTICLE 187

Transparency

The Parties and the Signatory CARIFORUM States commit to developing, introducing and implementing any measures aimed at protecting the environment and public health that affect trade between the Parties in a transparent manner, with due notice and public and mutual consultation and with appropriate and timely communication to and consultation of non-state actors including the private sector. The Parties agree that satisfying the provisions on transparency included in Chapters 6 and 7 of Title I shall be deemed to satisfy the provisions of this Article as well.

ARTICLE 188
Upholding levels of protection

1. Subject to Article 184(1), the Parties agree not to encourage trade or foreign direct investment to enhance or maintain a competitive advantage by:
 - (a) lowering the level of protection provided by domestic environmental and public health legislation;
 - (b) derogating from, or failing to apply such legislation.
2. The Parties and the Signatory CARIFORUM States commit to not adopting or applying regional or national trade or investment-related legislation or other related administrative measures as the case may be in a way which has the effect of frustrating measures intended to benefit, protect or conserve the environment or natural resources or to protect public health.

ARTICLE 189
Consultation and monitoring process

1. The Parties recognise the importance of monitoring and assessing the impact of implementation of the Agreement on sustainable development through their respective participative processes and institutions, as well as those set up under this Agreement.
2. The Parties may consult each other and the CARIFORUM-EC Consultative Committee on environmental issues covered by Articles 183 to 188. Members of the CARIFORUM-EC Consultative Committee may submit oral or written recommendations to the Parties for disseminating and sharing best practice relating to issues covered by this Chapter.
3. On any issue covered by Articles 183 to 188 the Parties may agree to seek advice from the relevant international bodies on best practice, the use of effective policy tools for addressing trade-related environmental challenges, and the identification of any obstacles that may prevent the effective implementation of environmental standards under relevant Multilateral Environment Agreements.

4. A Party may request consultations with the other Party on matters concerning the interpretation and application of Articles 183 to 188. The consultations shall not exceed three months. In the context of this procedure any Party may independently seek advice from the relevant international bodies. In this case the limit for the period of consultations is extended by a further period of three months.

5. If the matter has not been satisfactorily resolved through consultations between the Parties pursuant to paragraph 3 any Party may request that a Committee of Experts be convened to examine such matter.

6. The Committee of Experts shall comprise three members with specific expertise in the issues covered by this Chapter. The Chairperson shall not be a national of either Party. The Committee of Experts shall present to the Parties a report within three month of its composition. The report shall be made available to the CARIFORUM-EC Consultative Committee.

ARTICLE 190 Cooperation

1. The Parties recognise the importance of cooperating on environmental issues in order to achieve the objectives of this Agreement.

2. Subject to the provisions of Article 7, the Parties agree to cooperate, including by facilitating support in the following areas:

- (a) Technical assistance to producers in meeting relevant product and other standards applicable in markets of the EC Party;
- (b) Promotion and facilitation of private and public voluntary and market-based schemes including relevant labelling and accreditation schemes;
- (c) Technical assistance and capacity building, in particular to the public sector, in the implementation and enforcement of multilateral environmental agreements, including with respect to trade-related aspects;
- (d) Facilitation of trade between the Parties in natural resources, including timber and wood products, from legal and sustainable sources;
- (e) Assistance to producers to develop and/or improve production of goods and services, which the Parties consider to be beneficial to the environment; and
- (f) Promotion and facilitation of public awareness and education programmes in respect of environmental goods and services in order to foster trade in such products between the Parties.

CHAPTER 5
SOCIAL ASPECTS

ARTICLE 191
Objectives and multilateral commitments

1. The Parties reaffirm their commitment to the internationally recognised core labour standards, as defined by the relevant ILO Conventions, and in particular the freedom of association and the right to collective bargaining, the abolition of forced labour, the elimination of the worst forms of child labour and non-discrimination in respect to employment. The Parties also reaffirm their obligations as members of the ILO and their commitments under the ILO Declaration on Fundamental Principles and Rights at Work and its Follow-Up (1998).

2. The Parties reaffirm their commitment to the 2006 Ministerial declaration by the UN Economic and Social Council on Full Employment and Decent Work, promoting the development of international trade in a way that is conducive to full and productive employment and decent work for all, including men, women and young people.

3. The Parties recognise the beneficial role that core labour standards and decent work can have on economic efficiency, innovation and productivity, and they highlight the value of greater policy coherence between trade policies, on the one hand, and employment and social policies on the other.

4. The Parties agree that labour standards should not be used for protectionist trade purposes.

5. The Parties recognise the benefits of commerce in fair and ethical trade products and the importance of facilitating such commerce between them.

ARTICLE 192
Levels of protection and right to regulate

Recognising the right of the Parties and the Signatory CARIFORUM States to regulate in order to establish their own social regulations and labour standards in line with their own social development priorities, and to adopt or modify accordingly their relevant laws and policies, each Party and Signatory CARIFORUM State shall ensure that its own social and labour regulations and policies provide for and encourage high levels of social and labour standards consistent with the internationally recognised rights set forth in Article 191 and shall strive to continue to improve those laws and policies.

ARTICLE 193
Upholding levels of protection

Subject to Article 192, the Parties agree not to encourage trade or foreign direct investment to enhance or maintain a competitive advantage by:

- (a) lowering the level of protection provided by domestic social and labour legislation;
- (b) derogating from, or failing to apply such legislation and standards.

ARTICLE 194
Regional integration

In the light of the social challenges facing their respective regions, and in order to promote the sustainable development of international trade, the Parties recognise the importance of establishing social cohesion policies and measures to promote decent work at regional level.

ARTICLE 195
Consultation and monitoring process

1. In accordance with Article 191, the Parties recognise the importance of monitoring and assessing the operation of the Agreement on decent work and other areas of sustainable development through their respective participative processes and institutions, as well as those set up under this Agreement.
2. The Parties may consult each other and the CARIFORUM-EC Consultative Committee on social issues covered by Articles 191 to 194. Members of the CARIFORUM-EC Consultative Committee may submit oral or written recommendations to the Parties for disseminating and sharing best practice relating to issues covered by this Chapter.
3. On any issue covered by Articles 191 to 194 the Parties may agree to seek advice from the ILO on best practice, the use of effective policy tools for addressing traderelated social challenges, such as labour market adjustment, and the identification of any obstacles that may prevent the effective implementation of core labour standards.

4. A Party may request consultations with the other Party on matters concerning the interpretation and application of Articles 191 to 194. The consultations shall not exceed three months. In the context of this procedure any Party may independently seek advice from the ILO. In this case the limit for the period of consultations is extended by a further period of three months.

5. If the matter has not been satisfactorily resolved through consultations between the Parties pursuant to paragraph 3 any Party may request that a Committee of Experts be convened to examine such matter.

6. The Committee of Experts shall comprise three members with specific expertise in the issues covered by this Chapter. The Chairperson shall not be a national of either Party. The Committee of Experts shall present to the Parties a report within three month of its composition. The report shall be made available to the CARIFORUM-EC Consultative Committee.

ARTICLE 196 Cooperation

1. The Parties recognise the importance of cooperating on social and labour issues in order to achieve the objectives of this Agreement.

2. Subject to the provisions of Article 7, the Parties agree to cooperate, including by facilitating support, in the following areas:

- (a) exchange of information on the respective social and labour legislation and related policies, regulations and other measures;
- (b) the formulation of national social and labour legislation and the strengthening of existing legislation, as well as mechanisms for social dialogue, including measures aimed at promoting the Decent Work Agenda as defined by the ILO;
- (c) educational and awareness-raising programmes, including skills training and policies for labour market adjustment, and raising awareness of health and safety responsibilities, workers' rights and employers' responsibilities; and
- (d) enforcement of adherence to national legislation and work regulation, including training and capacity building initiatives of labour inspectors, and promoting corporate social responsibility through public information and reporting.

CHAPTER 6
PROTECTION OF PERSONAL DATA

ARTICLE 197
General objective

1. The Parties and the Signatory CARIFORUM States, recognising:
 - (a) their common interest in protecting fundamental rights and freedoms of natural persons, and in particular their right to privacy, with respect to the processing of personal data,
 - (b) the importance of maintaining effective data protection regimes as a means of protecting the interests of consumers, stimulating investor confidence and of facilitating transborder flows of personal data;
 - (c) that the collection and processing of personal data should be accomplished in a transparent and fair manner, with due respect accorded to the data subject, agree to establish appropriate legal and regulatory regimes, as well as appropriate administrative capacity to implement them, including independent supervisory authorities, in order to ensure an adequate level of protection of individuals with regard to the processing of personal data, in line with existing high international standards.²⁹

2. The Signatory CARIFORUM States shall endeavour to implement the provisions of paragraph 1 as soon as possible and no later than seven years after the entry into force of this Agreement.

ARTICLE 198
Definitions

For the purposes of this Chapter:

- (a) "Personal data" means any information relating to an identified or identifiable individual (data subject);
- (b) "Processing of personal data" means any operation or set of operations which is performed upon personal data, such as collection, recording, organisation, storage, alteration, retrieval, consultation, use, disclosure, combination, blocking, erasure or destruction, as well as transfers of personal data across national borders;
- (c) "Data Controller" means the natural or legal person, authority or any other body which determines the purposes and means of the processing of personal data.

²⁹ Such standards are those included in the following international instruments.

- (i) Guidelines for the regulation of computerised personal data files, modified by the General Assembly of the United Nations on 20 November 1990;
- (ii) Recommendation of the Organisation for Economic Cooperation and Development Council concerning guidelines governing the protection of privacy and trans-border flows of personal data of 23 September 1980.

ARTICLE 199
Principles and general rules

The Parties agree that the legal and regulatory regimes and administrative capacity to be established shall, at a minimum, include the following content principles and enforcement mechanisms:

- (a) Content principles
 - (i) the purpose limitation principle – data should be processed for a specific purpose and subsequently used or further communicated only insofar as this is not incompatible with the purpose of the transfer. The only exemptions to this rule would be those provided by legislation and necessary in a democratic society for important public interests;
 - (ii) the data quality and proportionality principle – data should be accurate and, where necessary, kept up to date. The data should be adequate, relevant and not excessive in relation to the purposes for which they are transferred or further processed;
 - (iii) the transparency principle – individuals should be provided with information as to the purpose of the processing and the identity of the data controller in the third country, and other information insofar as this is necessary to ensure fairness. The only exemptions permitted should be those provided by legislation and necessary in a democratic society for important public interests;
 - (iv) the security principle – technical and organisational security measures should be taken by the data controller that are appropriate to the risks presented by the processing. Any person acting under the authority of the data controller, including a processor, must not process data except on instructions from the controller;
 - (v) the rights of access, rectification and opposition – the data subject should have a right to obtain a copy of all data relating to him/her that are processed, and a right to rectification of those data where they are shown to be inaccurate. In certain situations he/she should also be able to object to the processing of the data relating to him/her. The only exemptions to these rights should be those provided by legislation and necessary in a democratic society for important public interests;
 - (vi) restrictions on onward transfers – as a matter of principle, further transfers of the personal data by the recipient of the original data transfer should be permitted only where the second recipient (i.e. the recipient of the onward transfer) is also subject to rules affording an adequate level of protection;

- (vii) sensitive data – where special categories of data are involved, revealing racial or ethnic origin, political opinions, religious or philosophical beliefs or trade union membership, data concerning health or sex life, and data relating to offences, criminal convictions or security measures, data may not be processed unless domestic law provides additional safeguards.
- (b) Enforcement mechanisms
Appropriate mechanisms shall be in place to ensure that the following objectives are achieved:
 - (i) to ensure a good level of compliance with the rules, including a high degree of awareness among data controllers of their obligations, and among data subjects of their rights and the means of exercising them; the existence of effective and dissuasive sanctions; and systems of direct verification by authorities, auditors, or independent data protection officials;
 - (ii) to provide support and help to individual data subjects in the exercise of their rights, who must be able to enforce their rights rapidly and effectively, and without prohibitive cost, including through appropriate institutional mechanisms allowing independent investigation of complaints;
 - (iii) to provide appropriate redress to the injured party where rules are not complied with allowing compensation to be paid and sanctions imposed where appropriate in accordance with applicable domestic rules.

ARTICLE 200

Coherence with international commitments

1. The EC Party and the Signatory CARIFORUM States shall inform each other through the CARIFORUM-EC Trade and Development Committee about international commitments or arrangements with third countries they may undertake, or about any obligation they may be subject to, which may be relevant for the implementation of the present Chapter, and in particular about any arrangement providing for the processing of personal data, such as collection, storage, access by or transfers to third parties of personal data.
2. In this regard at the request of the EC Party or the Signatory CARIFORUM States, the EC Party and the Signatory CARIFORUM States shall enter into consultations to address any concerns which may come to light.

ARTICLE 201
Cooperation

1. The Parties acknowledge the importance of cooperation in order to facilitate the development of appropriate legislative, judicial and institutional frameworks as well as an adequate level of protection of personal data consistent with the objectives and principles contained in this Chapter.
2. Subject to the provisions of Article 7, the Parties agree to cooperate, including by facilitating support, in the following areas:
 - (a) exchange of information and expertise;
 - (b) assistance in drafting legislation, guidelines and manuals;
 - (c) provision of training for key personnel;
 - (d) assistance with the establishment and functioning of relevant institutional frameworks;
 - (e) assistance with the design and implementation of compliance initiatives aimed at economic operators and consumers in order to stimulate investor and public confidence.

PART III
DISPUTE AVOIDANCE AND SETTLEMENT

ARTICLE 202
Objective

The objective of this Part is to avoid and settle any dispute between the Parties with a view to arriving at a mutually agreed solution.

ARTICLE 203
Scope

1. This Part shall apply to any dispute concerning the interpretation and application of this Agreement.
2. Notwithstanding paragraph 1, the procedure set out in Article 98 of the Cotonou Agreement shall be applicable in the event of a dispute concerning development finance cooperation as provided for by the Cotonou Agreement.

CHAPTER 1
CONSULTATIONS AND MEDIATION

ARTICLE 204
Consultations

1. The Parties shall endeavour to resolve any dispute referred to in Article 203 by entering into consultations in good faith with the aim of reaching an agreed solution.
2. A Party shall seek consultations by means of a written request to the other Party, copied to the CARIFORUM-EC Trade and Development Committee, identifying the measure at issue and the provisions of the Agreement that it considers the measure not to be in conformity with.
3. Consultations shall be held within forty (40) days of the date of the submission of the request. The consultations shall be deemed concluded within sixty (60) days of the date of the submission of the request, unless both Parties agree to continue consultations. All information disclosed during the consultations shall remain confidential.
4. Consultations on matters of urgency, including those regarding perishable or seasonal goods shall be held within fifteen (15) days of the date of the submission of the request, and shall be deemed concluded within thirty (30) days of the date of the submission of the request.
5. If consultations are not held within the timeframes laid down in paragraph 3 or in paragraph 4 respectively, or if consultations have been concluded and no agreement has been reached on a mutually agreed solution, the complaining Party may request the establishment of an arbitration panel in accordance with Article 206.
6. A Party shall not bring a dispute under this Part concerning the interpretation and application of Chapters 4 and 5 of Title IV unless the procedures of Article 189(3), (4) and (5) and Article 195(3), (4) and (5), respectively have been invoked and the matter has not been satisfactorily resolved within nine (9) months of the initiation of the consultations. Consultations pursuant to those provisions shall replace those which would have been required under this Article.

ARTICLE 205
Mediation

1. If consultations fail to produce a mutually agreed solution, the Parties may, by agreement, seek recourse to a mediator. Unless the Parties agree otherwise, the terms of reference for the mediation shall be the matter referred to in the request for consultations.
2. Unless the Parties agree on a mediator within fifteen (15) days of the date of the agreement to request mediation, the Chairperson of the CARIFORUM-EC Trade and Development Committee, or his or her delegate, shall select by lot a mediator from the pool of individuals who are on the list referred to in Article 221 and are not nationals of either Party. The selection shall be made within twenty five (25) days of the date of the submission of agreement to request mediation and in the presence of a representative of each Party. The mediator will convene a meeting with the Parties no later than thirty (30) days after being selected. The mediator shall receive the submissions of each Party no later than fifteen (15) days before the meeting and notify an opinion no later than forty five (45) days after having been selected.
3. The mediator's opinion may include a recommendation on how to resolve the dispute consistent with the provisions of this Agreement. The mediator's opinion is nonbinding.
4. The Parties may agree to amend the time limits referred to in paragraph 2. The mediator may also decide to amend these time limits upon request of any of the Parties or on his own initiative, given the particular difficulties experienced by the Party concerned or the complexities of the case.
5. The proceedings involving mediation, in particular all information disclosed and positions taken by the Parties during these proceedings shall remain confidential.

CHAPTER 2
DISPUTE SETTLEMENT PROCEDURES

SECTION 1
ARBITRATION PROCEDURE

ARTICLE 206
Initiation of the arbitration procedure

1. Where the Parties have failed to resolve the dispute by recourse to consultations as provided for in Article 204, or by recourse to mediation as provided for in Article 205, the complaining Party may request the establishment of an arbitration panel.
2. The request for the establishment of an arbitration panel shall be made in writing to the Party complained against and the CARIFORUM-EC Trade and Development Committee. The complaining Party shall identify in its request the specific measures at issue, and it shall explain how such measures constitute a breach of the provisions of this Agreement.

ARTICLE 207
Establishment of the arbitration panel

1. An arbitration panel shall be composed of three arbitrators.
2. Within ten (10) days of the date of the submission of the request for the establishment of an arbitration panel to the CARIFORUM-EC Trade and Development Committee, the Parties shall consult in order to reach an agreement on the composition of the arbitration panel.
3. In the event that the Parties are unable to agree on its composition within the time frame laid down in paragraph 2, either Party may request the Chairperson of the CARIFORUM-EC Trade and Development Committee, or her or his delegate, to select all three members by lot from the list established under Article 221, one among the individuals proposed by the complaining Party, one among the individuals proposed by the Party complained against and one among the individuals selected by the Parties to act as Chairperson. Where the Parties agree on one or more of the members of the arbitration panel, any remaining members shall be selected by the same procedure.
4. In the event of a dispute concerning the interpretation and application of Chapters 4 and 5 of Title IV the panel shall comprise at least two members with specific expertise on the matters covered by that Chapter drawn from a list of fifteen (15) persons established by the CARIFORUM-EC Trade and Development Committee as provided for under Article 221.

5. The Chairperson of the CARIFORUM-EC Trade and Development Committee, or her or his delegate, shall select the arbitrators within five (5) days of the request referred to in paragraph 3 by either Party and in the presence of a representative of each Party.

6. The date of establishment of the arbitration panel shall be the date on which the three arbitrators are selected.

ARTICLE 208
Interim panel report

The arbitration panel shall notify to the Parties an interim report containing both the descriptive section and its findings and conclusions, as a general rule not later than one hundred and twenty (120) days from the date of establishment of the arbitration panel. Any Party may submit written comments to the arbitration panel on precise aspects of its interim report within fifteen (15) days of the notification of the report.

ARTICLE 209
Arbitration panel ruling

1. The arbitration panel shall notify its ruling to the Parties and to the CARIFORUM-EC Trade and Development Committee within one hundred and fifty (150) days from the date of the establishment of the arbitration panel. Where it considers that this deadline cannot be met, the Chairperson of the arbitration panel must notify the Parties and the CARIFORUM-EC Trade and Development Committee in writing, stating the reasons for the delay and the date on which the panel plans to conclude its work. Under no circumstances should the ruling be notified later than one hundred and eighty (180) days from the date of the establishment of the arbitration panel.

2. In cases of urgency, including those involving perishable and seasonal goods, the arbitration panel shall make every effort to notify its ruling within seventy five (75) days from the date of its establishment. Under no circumstance should it take longer than ninety (90) days from its establishment. The arbitration panel may give a preliminary ruling within ten (10) days of its establishment on whether it deems the case to be urgent.

3. Either party may request the arbitration panel to provide a recommendation as to how the Party complained against could bring itself into compliance. In the event of a dispute concerning the interpretation and application of Chapters 4 or 5 of Title IV the arbitration panel shall include a recommendation on how to ensure compliance with the relevant provisions of these Chapters.

SECTION 2
COMPLIANCE

ARTICLE 210
Compliance with the arbitration panel ruling

Each Party shall take any measure necessary to comply with the arbitration panel ruling, and the Parties will endeavour to agree on the period of time to comply with the ruling.

ARTICLE 211
The reasonable period of time for compliance

1. No later than thirty (30) days after the notification of the arbitration panel ruling to the Parties, the Party complained against shall notify the complaining Party and the CARIFORUM-EC Trade and Development Committee of the time it will require for compliance (reasonable period of time).
2. If there is disagreement between the Parties on the reasonable period of time to comply with the arbitration panel ruling, the complaining Party shall, within twenty (20) days of the notification made under paragraph 1, request in writing the arbitration panel to determine the length of the reasonable period of time. Such request shall be notified simultaneously to the other Party and to the CARIFORUM-EC Trade and Development Committee. The arbitration panel shall notify its ruling to the Parties and to the CARIFORUM-EC Trade and Development Committee within thirty (30) days from the date of the submission of the request.
3. The arbitration panel shall, in determining the length of the reasonable period of time, take into consideration the length of time that it will normally take the Party complained against to adopt comparable legislative or administrative measures to those identified by such Party as being necessary to ensure compliance. The arbitration panel shall also take into consideration demonstrable capacity constraints which may affect the adoption of the necessary measures by the Party complained against.
4. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 207 shall apply. The time limit for notifying the ruling shall be forty five (45) days from the date of the submission of the request referred to in paragraph 2.
5. The reasonable period of time may be extended by agreement of the Parties.

ARTICLE 212

Review of any measure taken to comply with the arbitration panel ruling

1. The Party complained against shall notify the other Party and the CARIFORUMEC Trade and Development Committee before the end of the reasonable period of time of any measure that it has taken to comply with the arbitration panel ruling.
2. In the event that there is disagreement between the Parties concerning the compatibility of any measure notified under paragraph 1, with the provisions of this Agreement, the complaining Party may request in writing the arbitration panel to rule on the matter. Such request shall identify the specific measure at issue and it shall explain how such measure is incompatible with the provisions of this Agreement. The arbitration panel shall notify its ruling within ninety (90) days of the date of the submission of the request. In cases of urgency, including those involving perishable and seasonal goods, the arbitration panel shall notify its ruling within forty five (45) days of the date of the submission of the request.
3. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 207 shall apply. The time limit for notifying the ruling shall be one hundred and five (105) days from the date of the submission of the request referred to in paragraph 2.

ARTICLE 213

Temporary remedies in case of non-compliance

1. If the Party concerned fails to notify any measure taken to comply with the arbitration panel ruling before the expiry of the reasonable period of time, or if the arbitration panel rules that the measure notified under Article 212(1) is not compatible with that Party's obligations under the provisions of this Agreement, the Party complained against shall, if so requested by the complaining Party, present an offer for compensation. Nothing in the Agreement shall require the Party complained against to offer financial compensation.

2. If no agreement on compensation is reached within thirty (30) days of the end of the reasonable period of time or of the arbitration panel's ruling under Article 212 that a measure taken to comply is not compatible with the provisions of this Agreement, the complaining Party shall be entitled, upon notification to the other Party, to adopt appropriate measures. In adopting such measures the complaining Party shall endeavour to select measures that least affect the attainment of the objectives of this Agreement and shall take into consideration their impact on the economy of the Party complained against and on the individual CARIFORUM States. In addition, where the EC Party has obtained the right to adopt such measures, it shall select measures which are specifically aimed at bringing into compliance the CARIFORUM State or States whose measures were found to be in breach of this Agreement. The other CARIFORUM States shall facilitate the adoption of measures to comply with the arbitration panel ruling by the CARIFORUM State or States found to be in breach. In cases involving a dispute under Chapter 4 and 5 of Title IV, appropriate measures shall not include the suspension of trade concessions under this Agreement. The complaining Party may adopt the appropriate measures ten (10) days after the date of the notification.

3. The EC Party shall exercise due restraint in asking for compensation or adopting appropriate measures pursuant to paragraphs 1 or 2.

4. Compensation or appropriate measures shall be temporary and shall be applied only until any measure found to violate the provisions of this Agreement has been withdrawn or amended so as to bring it into conformity with those provisions or until the Parties have agreed to settle the dispute.

ARTICLE 214

Review of any measure taken to comply after the adoption of appropriate measures

1. The Party complained against shall notify the other Party and the CARIFORUM EC Trade and Development Committee of any measure it has taken to comply with the ruling of the arbitration panel and of its request for an end to application of appropriate measures by the complaining Party.

2. If the Parties do not reach an agreement on the compatibility of the notified measure with the provisions of this Agreement within thirty (30) days of the date of the submission of the notification, the complaining Party shall request in writing the arbitration panel to rule on the matter. Such request shall be notified to the other Party and to the CARIFORUM-EC Trade and Development Committee. The arbitration panel ruling shall be notified to the Parties and to the CARIFORUM-EC Trade and Development Committee within forty five (45) days of the date of the submission of the request. If the arbitration panel rules that any measure taken to comply is not in conformity with the provisions of this Agreement, the arbitration panel will determine whether the complaining Party can continue to apply appropriate measures. If the arbitration panel rules that any measure taken to comply is in conformity with the provisions of this Agreement, the appropriate measures shall be terminated.

3. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures laid down in Article 207 shall apply. The period for notifying the ruling shall be sixty (60) days from the date of the submission of the request referred to in paragraph 2.

SECTION 3 COMMON PROVISIONS

ARTICLE 215 Mutually agreed solution

The Parties may reach an agreed solution to a dispute under this Part at any time. They shall notify the CARIFORUM-EC Trade and Development Committee of any such solution. Upon adoption of the mutually agreed solution, the procedure shall be terminated.

ARTICLE 216 Rules of procedure

1. Dispute settlement procedures under Chapter 2 of this Part shall be governed by the Rules of Procedure which shall be adopted by the Joint CARIFORUM-EC Council within three (3) months of the provisional application of this Agreement.

2. Any meeting of the arbitration panel shall be open to the public in accordance with the Rules of Procedure, unless the arbitration panel decides otherwise on its own motion or at the request of the Parties.

ARTICLE 217
Information and technical advice

At the request of a Party, or upon its own initiative, the arbitration panel may obtain information from any source, including the Parties involved in the dispute, it deems appropriate for the arbitration panel proceeding. The arbitration panel shall also have the right to seek the relevant opinion of experts as it deems appropriate. Interested parties are authorised to submit *amicus curiae* briefs to the arbitration panel in accordance with the Rules of Procedure. Any information obtained in this manner must be disclosed to each of the Parties and submitted for their comments.

ARTICLE 218
Languages of the submissions

1. The written and oral submissions of the Parties shall be made in any official languages of the Parties.
2. The Parties shall endeavour to agree on a common working language for any specific proceedings under this Part. If the Parties are unable to agree on a common working language, each Party shall arrange for and bear the costs of the translation of its written submissions and interpretation at the hearings into the language chosen by the Party complained against, unless such language is an official language of that Party.³⁰

ARTICLE 219
Rules of interpretation

Arbitration panels shall interpret the provisions of this Agreement in accordance with customary rules of interpretation of public international law, including those set out in the Vienna Convention on the Law of Treaties. The rulings of the arbitration panel cannot add to or diminish the rights and obligations provided in the provisions of this Agreement.

ARTICLE 220
Arbitration panel rulings

1. The arbitration panel shall make every effort to take any decision by consensus. Where, nevertheless, a decision cannot be arrived at by consensus, the matter at issue shall be decided by majority vote. However, in no case dissenting opinions of arbitrators shall be published.

³⁰ For the purpose of this Article the official languages of the CARIFORUM States are Dutch, English, French and Spanish and the official languages of the EC Party are those indicated in Article 249.

2. The ruling shall set out the findings of fact, the applicability of the relevant provisions of this Agreement and the reasoning behind any findings and conclusions that it makes. The CARIFORUM-EC Trade and Development Committee shall make the arbitration panel rulings publicly available unless it decides not to do so.

ARTICLE 221
List of arbitrators

1. The CARIFORUM-EC Trade and Development Committee shall, no later than three months after the provisional application of this Agreement, establish a list of fifteen (15) individuals who are willing and able to serve as arbitrators. Each of the Parties shall select five individuals to serve as arbitrators. The two Parties shall also agree on five individuals that are not nationals of either Party and who shall act as Chairperson to the arbitration panel. The CARIFORUM-EC Trade and Development Committee will ensure that the list is always maintained at this level.

2. Arbitrators shall have specialised knowledge of or experience in law and international trade. They shall be independent, serve in their individual capacities and not take instructions from any organisation or government, or be affiliated with the government of any of the Parties, and shall comply with the Code of Conduct annexed to the Rules of Procedures.

3. The CARIFORUM-EC Trade and Development Committee may establish an additional list of fifteen (15) individuals having a sectoral expertise in specific matters covered by this Agreement. When recourse is made to the selection procedure of Article 207, the Chairperson of the CARIFORUM-EC Trade and Development Committee may use such a sectoral list upon agreement of both Parties. The CARIFORUM-EC Trade and Development Committee shall establish an additional list of fifteen (15) individuals having an expertise in the specific matters covered by Chapters 4 and 5 of Title IV.

ARTICLE 222
Relation with WTO obligations

1. Arbitration bodies set up under this Agreement shall not adjudicate disputes on each Party or Signatory CARIFORUM States' rights and obligations under the Agreement establishing the WTO.

2. Recourse to the dispute settlement provisions of this Agreement shall be without prejudice to any action in the WTO framework, including dispute settlement action. However, where a Party or Signatory CARIFORUM State has, with regard to a particular measure, instituted a dispute settlement proceeding, either under Article 206(1) of this Part or under the WTO Agreement, it may not institute a dispute settlement proceeding regarding the same measure in the other forum until the first proceeding has ended. For purposes of this paragraph, dispute settlement proceedings under the WTO Agreement are deemed to be initiated by a Party or Signatory CARIFORUM State's request for the establishment of a panel under Article 6 of the Understanding on Rules and Procedures Governing the Settlement of Disputes of the WTO.

3. Nothing in this Agreement shall preclude a Party or Signatory CARIFORUM State from implementing the suspension of obligations authorised by the Dispute Settlement Body of the WTO. Nothing in the WTO Agreement shall preclude Parties from suspending benefits under this Agreement.

ARTICLE 223

Time limits

1. All time limits laid down in this Part, including the limits for the arbitration panels to notify their rulings, shall be counted in calendar days from the day following the act or fact to which they refer.

2. Any time limit referred to in this Part may be extended by mutual agreement of the Parties.

PART IV

GENERAL EXCEPTIONS

ARTICLE 224

General exception clause

1. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on trade in goods, services or establishment, nothing in this Agreement shall be construed to prevent the adoption or enforcement by the EC Party, the CARIFORUM States or a Signatory CARIFORUM State of measures which:

- (a) are necessary to protect public security and public morals³¹ or to maintain public order;

³¹ The Parties agree that, in accordance with Chapter 5 of Title IV, measures necessary to combat child labour shall be deemed to be included within the meaning of measures necessary to protect public morals or measures necessary for the protection of health.

- (b) are necessary to protect human, animal or plant life or health;
- (c) are necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement including those relating to:
 - (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on contracts;
 - (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
 - (iii) safety;
 - (iv) customs enforcement; or
 - (v) protection of intellectual property rights;
- (d) relate to the importation or exportation of gold or silver;
- (e) are necessary to the protection of national treasures of artistic, historic or archaeological value;
- (f) relate to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption of goods, domestic supply or consumption of services and on domestic investors;
- (g) relate to the products of prison labour; or
- (h) are inconsistent with Articles 68 and 77, provided that the difference in treatment is aimed at ensuring the effective or equitable imposition or collection of direct taxes in respect of economic activities, investors or service suppliers of the EC Party or a Signatory CARIFORUM State.³²

2. The provisions of Title II and of Annex IV shall not apply to the EC Party and Signatory CARIFORUM States respective social security systems or to activities in the territory of each Party, which are connected, even occasionally, with the exercise of official authority.

³² Measures that are aimed at ensuring the equitable or effective imposition or collection of direct taxes include measures taken by the EC Party or a Signatory CARIFORUM State under its taxation system which: (i) apply to non-resident investors and services suppliers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable items sourced or located in the EC Party's or Signatory CARIFORUM State's territory; or (ii) apply to non-residents in order to ensure the imposition or collection of taxes in the EC Party's or Signatory CARIFORUM State's territory; or (iii) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures; or (iv) apply to consumers of services supplied in or from the territory of the other Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the EC Party's or Signatory CARIFORUM State's territory; or (v) distinguish investors and service suppliers subject to tax on worldwide taxable items from other investors and service suppliers, in recognition of the difference in the nature of the tax base between them; or (vi) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the EC Party's or Signatory CARIFORUM State's tax base. Tax terms or concepts in paragraph (h) of this provision and in this footnote are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the domestic law of the EC Party or Signatory CARIFORUM State taking the measure.

ARTICLE 225
Security exceptions

1. Nothing in this Agreement shall be construed:
 - (a) to require the EC Party or a Signatory CARIFORUM State to furnish any information the disclosure of which it considers contrary to its essential security interests;
 - (b) to prevent the EC Party or a Signatory CARIFORUM State from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
 - (ii) relating to economic activities carried out directly or indirectly for the purpose of supplying or provisioning a military establishment;
 - (iii) connected with the production of or trade in arms, munitions and war materials;
 - (iv) relating to government procurement indispensable for national security or for national defence purposes; or
 - (v) taken in time of war or other emergency in international relations;
or
 - (c) to prevent the EC Party or a Signatory CARIFORUM State from taking any action in order to carry out obligations it has accepted for the purpose of maintaining international peace and security.
2. The CARIFORUM-EC Trade and Development Committee shall be informed to the fullest extent possible of measures taken under paragraphs 1(b) and (c) and of their termination.

ARTICLE 226
Taxation

1. Nothing in this Agreement or in any arrangement adopted under this Agreement shall be construed to prevent the EC Party or a Signatory CARIFORUM State from distinguishing, in the application of the relevant provisions of their fiscal legislation, between taxpayers who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is invested.

2. Nothing in this Agreement or in any arrangement adopted under this Agreement shall be construed to prevent the adoption or enforcement of any measure aimed at preventing the avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation or other tax arrangements or domestic fiscal legislation.

3. Nothing in this Agreement shall affect the rights and obligations of the EC Party or a Signatory CARIFORUM State under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

PART V
INSTITUTIONAL PROVISIONS

ARTICLE 227
Joint CARIFORUM-EC Council

1. A Joint CARIFORUM-EC Council is hereby established, which shall supervise the implementation of this Agreement. The Joint CARIFORUM-EC Council shall meet at ministerial level at regular intervals, not exceeding a period of two years, and extraordinarily whenever circumstances so require, if the Parties so agree.

2. Without prejudice to the functions of the Council of Ministers as defined in Article 15 of the Cotonou Agreement, the Joint CARIFORUM-EC Council shall generally be responsible for the operation and implementation of this Agreement and shall monitor the fulfilment of its objectives. It shall also examine any major issue arising within the framework of this Agreement, as well as any other bilateral, multilateral or international question of common interest and affecting trade between the Parties.

3. The Joint CARIFORUM-EC Council shall also examine proposals and recommendations from the Parties for the review of this Agreement.

ARTICLE 228
Composition and rules of procedures

1. The Joint CARIFORUM-EC Council shall be composed, on the one hand, of the members of the Council of the European Union and members of the European Commission, and, on the other hand, of the representatives of the Governments of the Signatory CARIFORUM States.

2. The CARIFORUM States shall mandate one of their representatives to act on their behalf on all matters under this Agreement for which they have agreed to act collectively.
3. The Joint CARIFORUM-EC Council shall establish its own rules of procedure.
4. The Joint CARIFORUM-EC Council shall be chaired in turn by a representative of the EC Party and by a CARIFORUM representative, in accordance with the provisions laid down in its rules of procedure. The Joint CARIFORUM-EC Council shall provide periodic reports on the operation of this Agreement to the Council of Ministers established in accordance with Article 15 of the Cotonou Agreement.
5. Members of the Joint CARIFORUM-EC Council may arrange to be represented, in accordance with the conditions laid down in its rules of procedure.

ARTICLE 229

Decision-making powers and procedures

1. In order to attain the objectives of this Agreement, the Joint CARIFORUM-EC Council shall have the power to take decisions in respect of all matters covered by the Agreement.
2. The decisions taken shall be binding on the Parties and the Signatory CARIFORUM States, which shall take all the measures necessary to implement them in accordance with each Party's and Signatory CARIFORUM State's internal rules.
3. The Joint CARIFORUM-EC Council may also make appropriate recommendations.
4. For the matters for which Signatory CARIFORUM States agree to act collectively the Joint CARIFORUM-EC Council shall adopt decisions and recommendations by mutual agreement between the Parties. For the matters for which Signatory CARIFORUM States have not agreed to act collectively, adoption of any decision shall require the agreement of the Signatory CARIFORUM State or States concerned.

ARTICLE 230
CARIFORUM-EC Trade and Development Committee

1. The Joint CARIFORUM-EC Council shall be assisted in the performance of its duties by a CARIFORUM-EC Trade and Development Committee composed of representatives of the Parties, normally at senior officials level. The CARIFORUM States shall mandate one of their representatives to act on their behalf on all matters under this Agreement for which they have agreed to act collectively. Any Party or Signatory CARIFORUM State may bring to the attention of the Committee any issue related to the application of the Agreement or the attainment of its objectives.
2. The Joint CARIFORUM-EC Council shall establish the rules of procedure of the CARIFORUM-EC Trade and Development Committee. The CARIFORUM-EC Trade and Development Committee shall be chaired alternately by a representative of each of the Parties for a period of one year. It shall report annually to the Joint CARIFORUM-EC Council.
3. The CARIFORUM-EC Trade and Development Committee shall have, in particular, the following functions:
 - (a) In the area of trade:
 - (i) to supervise and be responsible for the implementation and proper application of the provisions of the Agreement and to discuss and recommend cooperation priorities in this regard;
 - (ii) to oversee the further elaboration of the provisions of this Agreement and evaluate the results obtained in its application;
 - (iii) to undertake action to avoid disputes and to resolve disputes that may arise regarding the interpretation or application of the Agreement, in accordance with the provisions of Part III;
 - (iv) to assist the Joint CARIFORUM-EC Council in the performance of its functions;
 - (v) to monitor the development of regional integration and of economic and trade relations between the Parties;
 - (vi) to monitor and assess the impact of the implementation of this Agreement on the sustainable development of the Parties;
 - (vii) to discuss and undertake actions that may facilitate trade, investment and business opportunities between the Parties; and
 - (viii) to discuss any matters pertaining to this Agreement and any issue liable to affect the attainment of its objectives.

- (b) In the area of development:
 - (i) to assist the Joint CARIFORUM-EC Council in the performance of its functions regarding development cooperation related matters falling under this Agreement;
 - (ii) to monitor the implementation of the cooperation provisions laid down in this Agreement and to coordinate such action with third party donors;
 - (iii) to make recommendations on trade-related cooperation between the Parties;
 - (iv) to keep under periodic review the cooperation priorities set out in this Agreement, and to make recommendations on the inclusion of new priorities, as appropriate; and
 - (v) to review and discuss cooperation issues pertaining to regional integration and implementation of this Agreement.
4. In the performance of its functions, the CARIFORUM-EC Trade and Development Committee may:
- (a) set up and oversee any special committees or bodies to deal with matters falling within its competence, and determine their composition and duties, and their rules of procedure;
 - (b) meet at any time agreed by the Parties;
 - (c) consider any issues under this Agreement and take appropriate action in the exercise of its functions; and
 - (d) take decisions or make recommendations in the cases provided for in this Agreement or where such implementing power has been delegated to it by the Joint CARIFORUM-EC Council. In such cases the Committee shall take decisions or make recommendations in accordance with the conditions laid down in Article 229(4).
5. The CARIFORUM-EC Trade and Development Committee shall generally meet once a year for an overall review of the implementation of this Agreement, on a date and with an agenda agreed in advance by the Parties, in the EC Party one year and in a CARIFORUM State the next. The Committee shall hold specific working sessions to perform the functions provided for in paragraph 3(a) and (b).

ARTICLE 231
CARIFORUM-EC Parliamentary Committee

1. A CARIFORUM-EC Parliamentary Committee is hereby established. It shall be a forum for members of the European Parliament and the CARIFORUM States legislatures to meet and exchange views. It shall meet at intervals which it shall itself determine. It shall cooperate with the Joint Parliamentary Assembly provided for in Article 17 of the Cotonou Agreement.
2. The CARIFORUM-EC Parliamentary Committee shall consist of members of the European Parliament, on the one hand, and of members CARIFORUM States legislatures, on the other. Representatives of the Parties may attend the meetings of the CARIFORUM-EC Parliamentary Committee.
3. The CARIFORUM-EC Parliamentary Committee shall establish its rules of procedure and inform the Joint CARIFORUM-EC Council thereof.
4. The CARIFORUM-EC Parliamentary Committee shall be chaired in turn by a representative of the European Parliament and a representative of a CARIFORUM State legislature, in accordance with the provisions to be laid down in its rules of procedure.
5. The CARIFORUM-EC Parliamentary Committee may request of the Joint CARIFORUM-EC Council relevant information regarding the implementation of this Agreement, and the Joint CARIFORUM-EC Council shall supply the Committee with the requested information.
6. The CARIFORUM-EC Parliamentary Committee shall be informed of the decisions and recommendations of the Joint CARIFORUM-EC Council.
7. The CARIFORUM-EC Parliamentary Committee may make recommendations to the Joint CARIFORUM-EC Council and the CARIFORUM-EC Trade and Development Committee.

ARTICLE 232
CARIFORUM-EC Consultative Committee

1. A CARIFORUM-EC Consultative Committee is hereby established with the task of assisting the Joint CARIFORUM-EC Council to promote dialogue and cooperation between representatives of organisations of civil society, including the academic community, and social and economic partners. Such dialogue and cooperation shall encompass all economic, social and environmental aspects of the relations between the EC Party and CARIFORUM States, as they arise in the context of the implementation of this Agreement.

2. Participation in the CARIFORUM-EC Consultative Committee shall be decided by the Joint CARIFORUM-EC Council, with a view to ensuring a broad representation of all interested parties.

3. The CARIFORUM-EC Consultative Committee shall carry out its activities on the basis of consultation by the Joint CARIFORUM-EC Council or on its own initiative and make recommendations to the Joint CARIFORUM-EC Council. Representatives of the Parties shall attend the meetings of the CARIFORUM-EC Consultative Committee.

4. The CARIFORUM-EC Consultative Committee shall adopt its rules of procedure in accord with the Joint CARIFORUM-EC Council.

5. The CARIFORUM-EC Consultative Committee may make recommendations to the Joint CARIFORUM-EC Council and the CARIFORUM-EC Trade and Development Committee.

PART VI
GENERAL AND FINAL PROVISIONS

ARTICLE 233

Definition of the Parties and fulfilment of obligations

1. Contracting Parties of this Agreement are Antigua and Barbuda, the Commonwealth of The Bahamas, Barbados, Belize, the Commonwealth of Dominica, the Dominican Republic, Grenada, the Republic of Guyana, the Republic of Haiti, Jamaica, Saint Christopher and Nevis, Saint Lucia, Saint Vincent and the Grenadines, the Republic of Suriname, and the Republic of Trinidad and Tobago, herein referred to as the "CARIFORUM States", on the one part, and the European Community or its Member States or the European Community and its Member States, within their respective areas of competence as derived from the Treaty establishing the European Community, herein referred to as the "EC Party", on the other part.

2. For the purposes of this Agreement, the CARIFORUM States agree to act collectively.

3. For the purposes of this Agreement, the term "Party" shall refer to the CARIFORUM States acting collectively or the EC Party as the case may be. The term "Parties" shall refer to the CARIFORUM States acting collectively and the EC Party.

4. Where individual action is provided for or required to exercise the rights or comply with the obligations under this Agreement reference is made to the "Signatory CARIFORUM States".

5. The Parties or the Signatory CARIFORUM States as the case may be shall adopt any general or specific measures required for them to fulfil their obligations under this Agreement and shall ensure that they comply with the objectives laid down in this Agreement.

ARTICLE 234

Coordinators and exchange of information

1. In order to facilitate communication and to ensure the effective implementation of the Agreement the EC Party, the CARIFORUM States collectively and each Signatory CARIFORUM State shall designate a Coordinator upon the provisional application of this Agreement. The designation of Coordinators is without prejudice to the specific designation of competent authorities under specific provisions of this Agreement.

2. On request of either Party, the coordinator of the other Party or of a Signatory CARIFORUM State shall indicate the office or official responsible for any matter pertaining to the implementation of this Agreement and provide the required support to facilitate communication with the requesting Party.

3. On request of either Party, and to the extent legally possible, each Party and the Signatory CARIFORUM States through their coordinators shall provide information and reply promptly to any question relating to an actual or proposed measure that might affect trade between the Parties. The Parties agree to channel their exchanges of information through the CARIFORUM Coordinator to the maximum extent possible.

ARTICLE 235

Transparency

1. Each Party and Signatory CARIFORUM State shall ensure that any laws, regulations, procedures and administrative rulings of general application as well as any international commitments relating to any trade matter covered by this Agreement are promptly published or made publicly available and brought to the attention of the other Party.

2. Without prejudice to specific transparency provisions in this Agreement, the information referred to under this Article shall be considered to have been provided when the information has been made available by appropriate notification to the WTO or when the information has been made available on the official, publicly and fee-free accessible website of the Party or of the Signatory CARIFORUM State concerned.

3. Nothing in this Agreement shall require any Party or Signatory CARIFORUM States to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private, except to the extent that it may be necessary to be disclosed in the context of a dispute settlement proceeding under Part III of this Agreement. Where such disclosure is considered necessary by a panel established under Article 207, the panel shall ensure that confidentiality is fully protected.

ARTICLE 236

Dialogue on finance issues

The Parties and the Signatory CARIFORUM States agree to foster dialogue, transparency and to share best practices in the area of tax policy and administration.

ARTICLE 237

Collaboration in the fight against illegal financial activities

The EC Party and the Signatory CARIFORUM States are committed to prevent and fight against illegal, fraudulent and corrupt activities, money laundering and terrorist financing and shall take the necessary legislative and administrative measures to comply with international standards, including those laid down in the United Nations Convention against Corruption, the United Nations Convention on Transnational Organised Crime and its Protocols and the United Nations Convention for the Suppression of Terrorist Financing. The EC Party and the Signatory CARIFORUM States agree to exchange information and cooperate in these areas.

ARTICLE 238
Regional preference

1. Nothing in this Agreement shall oblige a Party to extend to the other Party of this Agreement any more favourable treatment which is applied within each of the Parties as part of its respective regional integration process.
2. Any more favourable treatment and advantage that may be granted under this Agreement by any Signatory CARIFORUM State to the EC Party shall also be enjoyed by each Signatory CARIFORUM State.
3. Notwithstanding paragraph 2:
 - (i) Any more favourable treatment and advantage shall apply immediately upon the signature of this Agreement with respect to all products attracting a zero rate of duty as specified in Annex III.
 - (ii) Any more favourable treatment and advantage shall apply one year after the date of signature of this Agreement, between the CARIFORUM States which comprise the "More Developed Countries" of the Caribbean Community (the Commonwealth of Bahamas, Barbados, the Republic of Guyana, Jamaica, the Republic of Suriname and the Republic of Trinidad and Tobago) and the Dominican Republic with respect to all other products specified in Annex III and the provisions of Annex IV.
 - (iii) Any more favourable treatment and advantage shall apply two years after the date of signature of this Agreement, between the CARIFORUM States which comprise the "Less Developed Countries" of the Caribbean Community (Antigua and Barbuda, Belize, the Commonwealth of Dominica, Grenada, Saint Christopher and Nevis, Saint Lucia, Saint Vincent and the Grenadines) and the Dominican Republic with respect to all other products specified in Annex III and the provisions of Annex IV. The Republic of Haiti shall not be required to extend any such more favourable treatment and advantage to the Dominican Republic before five years of the date of signature of this Agreement.

ARTICLE 239

Outermost regions of the European Community

1. Taking account of the geographical proximity of the outermost regions of the European Community and the CARIFORUM States and in order to reinforce economic and social links between these regions and the CARIFORUM States, the Parties shall endeavour to specifically facilitate cooperation in all areas covered by the present Agreement as well as facilitate trade in goods and services, promote investment and encourage transport and communication links between the outermost regions and the CARIFORUM States.
2. The objectives enunciated in paragraph 1 shall also be pursued, wherever possible, through fostering the joint participation of the CARIFORUM States and the outermost regions in framework and specific programmes of the European Community in areas covered by this Agreement.
3. The EC Party shall endeavour to ensure coordination between the different financial instruments of the European Community's cohesion and development policies in order to foster cooperation between CARIFORUM States and the outermost regions of the European Community in the areas covered by this Agreement.
4. Nothing in this Agreement shall prevent the EC Party from applying existing measures aimed at addressing the structural social and economic situation of the outermost regions pursuant to Article 299(2) of the Treaty establishing the European Community.

ARTICLE 240

Balance of payments difficulties

1. Where any Signatory CARIFORUM States or the EC Party is in serious balance of payments and external financial difficulties, or under threat thereof, it may adopt or maintain restrictive measures with regard to trade in goods, services and establishment.
2. The Signatory CARIFORUM States and the EC Party shall endeavour to avoid the application of the restrictive measures referred to in paragraph 1.

3. Any restrictive measure adopted or maintained under this Article shall be nondiscriminatory and of limited duration and shall not go beyond what is necessary to remedy the balance of payments and external financial situation. They shall be in accordance with the conditions established in the WTO Agreements and consistent with the Articles of Agreement of the International Monetary Fund, as applicable.

4. Any Signatory CARIFORUM States or the EC Party maintaining or having adopted restrictive measures, or any changes thereto, shall promptly notify them to the other Party and present, as soon as possible, a time schedule for their removal.

5. Consultation shall be held promptly within the CARIFORUM-EC Trade and Development Committee. Such consultations shall assess the balance of payments situation of the concerned Signatory CARIFORUM States or the EC Party and the restrictions adopted or maintained under this Article, taking into account, inter alia, such factors as:

- (a) the nature and extent of the balance of payments and the external financial difficulties;
- (b) the external economic and trading environment;
- (c) alternative corrective measures which may be available.

The consultations shall address the compliance of any restrictive measures with paragraphs 3 and 4. All findings of statistical and other facts presented by the International Monetary Fund relating to foreign exchange, monetary reserves and balance of payments shall be accepted and conclusions shall be based on the assessment by the Fund of the balance of payments and the external financial situation of the concerned CARIFORUM State or EC Party.

ARTICLE 241

Relations with the Cotonou Agreement

1. With the exception of development cooperation provisions contained in Title II of Part 3 of the Cotonou Agreement, in case of any inconsistency between the provisions of this Agreement and the provisions of Title II of Part 3 of the Cotonou Agreement the provisions of this Agreement shall prevail.

2. Nothing in this Agreement shall be construed so as to prevent the adoption by the EC Party or a Signatory CARIFORUM State of any measures, including trade-related measures under this Agreement, deemed appropriate, as provided for under Articles 11(b), 96 and 97 of the Cotonou Agreement and according to the procedures set by these Articles.

ARTICLE 242
Relations with the WTO Agreement

The Parties agree that nothing in this Agreement requires them or the Signatory CARIFORUM States to act in a manner inconsistent with their WTO obligations.

ARTICLE 243
Entry into force

1. This Agreement shall enter into force the first day of the month following that in which the Parties have notified each other of the completion of the procedures necessary for this purpose.
2. Notifications shall be sent to the Secretary General of the Council of the European Union, who shall be the depositary of this Agreement.
3. Pending entry into force of the Agreement, the European Community and the Signatory CARIFORUM States shall agree to provisionally apply the Agreement, in full or in part. This may be effected by provisional application pursuant to the laws of a signatory or by ratification of the Agreement. Provisional application shall be notified to the depositary. The Agreement shall be applied provisionally ten (10) days after the latter of the receipt of notification of provisional application from the European Community or from all the Signatory CARIFORUM States. Provisional application shall be effected as soon as possible, but no later than 31 October 2008.
4. Notwithstanding paragraph 3, the European Community and Signatory CARIFORUM States may take steps to apply the Agreement, before provisional application, to the extent feasible.

ARTICLE 244
Duration

1. This Agreement shall be valid indefinitely.
2. Either Party or Signatory CARIFORUM State may give written notice to the others of its intention to denounce this Agreement.
3. Denunciation shall take effect six months after notification.

ARTICLE 245
Territorial application

This Agreement shall apply, on the one hand, to the territories in which the Treaty establishing the European Community is applied and under the conditions laid down in that Treaty, and, on the other hand, to the territories of the Signatory CARIFORUM States. References in this Agreement to "territory" shall be understood in this sense.

ARTICLE 246
Revision clause

1. The Parties agree to consider extending this Agreement with the aim of broadening and supplementing its scope in accordance with their respective legislation, by amending it or concluding agreements on specific sectors or activities in the light of the experience gained during its implementation. The Parties may also consider revising this Agreement to bring Overseas Countries and Territories associated with the European Community within the scope of this Agreement.
2. As regards the implementation of this Agreement, either Party may make suggestions oriented towards adjusting trade related cooperation, taking into account the experience acquired during the implementation thereof.
3. The Parties agree that this Agreement may need to be reviewed in the light of the expiration of the Cotonou Agreement.

ARTICLE 247
Accession of new EU Member States

1. The Joint CARIFORUM-EC Council shall be advised of any request made by a third State to become a member of the European Union (EU). During the negotiations between the EU and the applicant State, the EC Party shall provide the CARIFORUM States with any relevant information and they in turn shall convey their concerns to the EC Party so that it can take them fully into account. The CARIFORUM States shall be notified by the EC Party of any accession to the EU.

2. Any new Member State of the EU shall accede to this Agreement from the date of its accession to the EU by means of a clause to that effect in the act of accession. If the act of accession to the EU does not provide for such automatic accession of the EU Member State to this Agreement, the EU Member State concerned shall accede by depositing an act of accession with the General Secretariat of the Council of the European Union, which shall send certified copies to the CARIFORUM States.

3. The Parties shall review the effects of the accession of new EU Member States on this Agreement. The Joint CARIFORUM-EC Council may decide on any transitional or amending measures that might be necessary.

ARTICLE 248
Accession

1. Any Caribbean State may accede to this Agreement subject to such terms and conditions as may be agreed between such country and the EC Party and the Signatory CARIFORUM States and following approval in accordance with the applicable legal procedures of the EC Party and the Signatory CARIFORUM States and the acceding country.

2. The instrument of accession shall be deposited with the depositary.

ARTICLE 249
Authentic texts

This Agreement is drawn up in duplicate in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish languages, each of these texts being equally authentic.

ARTICLE 250
Annexes

The Annexes, Protocols and footnotes shall form an integral part of this Agreement. Appendix 1 to Annex III is drawn up only in English.

Съставено в Бриджтаун, Барбадос на петнадесети октомври две хиляди и осма година.

Hecho en Bridgetown, Barbados, el quince de octubre de dosmille ocho.

V Bridgetownu na Barbadosu dne patnáctého října dva tisíce osm.

Udfærdiget i Bridgetown, Barbados, den femtende oktober to tusind og otte.

Geschehen zu Bridgetown, Barbados, am fünfzehnten Oktober zweitausendacht.

Kahe tuhande kaheksanda aasta oktoobrikuu viieteistkümnendal päeval Bridgetownis Barbadosel.

Έγινε στο Bridgetown των Μπαρμπάντος, στις δέκα πέντε Οκτωβρίου δύο χιλιάδες οκτώ.

Done at Bridgetown, Barbados on the fifteenth day of October in the year two thousand and eight.

Fait à Bridgetown, la Barbade, le quinze octobre deux mille huit.

Fatto a Bridgetown, Barbados, addì quindici ottobre duemilaotto.

Bridžtaunā, Barbadosā, divtūkstoš astotā gada piecpadsmitajā oktobrī.

Priimta Bridžtaune, Barbadosė, du tūkstančiai aštuntų metų spalio penkioliką antrą dieną.

Kelt Bridgetownban, Barbadoson a kétézer-nyolcadik év október tizenötödik napján.

Magħmul fi Bridgetown, il-Barbados fil-hmistax-il jum ta' Ottubru tas-sena elfejn u tmienja.

Gedaan te Bridgetown, Barbados, de vijftiende oktober tweeduizend acht.

Sporządzono w Bridgetown na Barbadosie dnia piętnastego października roku dwa tysiące ósmego.

Feito em Bridgetown, Barbados, em quinze de Outubro de dois mil e oito.

Încheiat la Bridgetown, Barbados, la cincisprezece octombrie două mii opt.

V Bridgetowne na Barbadosė dņa pātnāsteho oktōbra dvetisīcosem.

V Bridgetownu, Barbados, dne petnajstega oktobra leta dva tisoč osem.

Tehty Bridgetownissa Barbadoksessa viidentenätoista päivänä lokakuuta vuonna kaksituhattakahdeksan.

Ufærdad i Bridgetown, Barbados, den femtonde oktober tjugohundraåtta.

For Antigua and Barbuda

A highly stylized, cursive handwritten signature in black ink, featuring a large, sweeping initial letter and a long, horizontal tail stroke.

For the Commonwealth of the Bahamas

A cursive handwritten signature in black ink, with a prominent, rounded initial letter and a series of connected loops.

For Barbados

A cursive handwritten signature in black ink, characterized by a large, circular initial letter and a sharp, vertical stroke at the end.

For Belize

A cursive handwritten signature in black ink, with a complex, overlapping initial letter and a horizontal tail stroke.

For the Commonwealth of Dominica

A cursive handwritten signature in black ink, featuring a large, circular initial letter and a long, sweeping tail stroke.

Por la República Dominicana

A cursive handwritten signature in black ink, with a large, rounded initial letter and a series of connected loops.

For Grenada

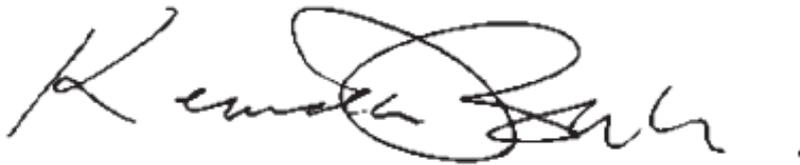


For the Republic of Guyana

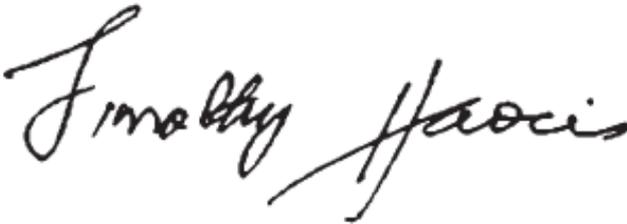
Thomas. BRUSSELS, 20 Oct. 2008.

Pour la République d'Haïti

For Jamaica



For Saint Christopher and Nevis



For Saint Lucia



For Saint Vincent and the Grenadines



Voor de Republiek Suriname



For the Republic of Trinidad and Tobago



Voor het Koninkrijk België
 Pour le Royaume de Belgique
 Für das Königreich Belgien

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

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

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

За Република България

Za Českou republiku

På Kongeriget Danmarks vegne

Für die Bundesrepublik Deutschland

Eesti Vabariigi nimel

Thar cheann Na hÉireann

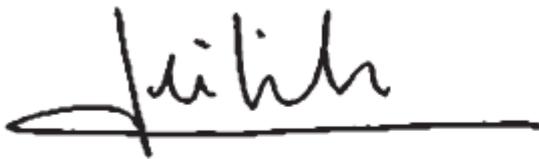
For Ireland



Για την Ελληνική Δημοκρατία



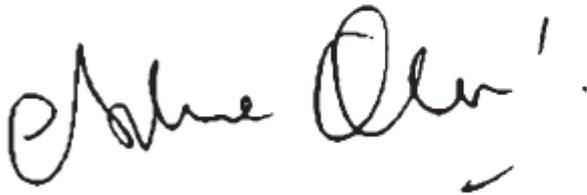
Por el Reino de España



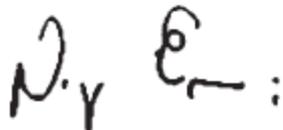
Pour la République française



Per la Repubblica italiana



Για την Κυπριακή Δημοκρατία,



Latvijas Republikas vārdā



Lietuvos Respublikos vardu



Pour le Grand-Duché de Luxembourg



A Magyar Köztársaság részéről



Għall Malta



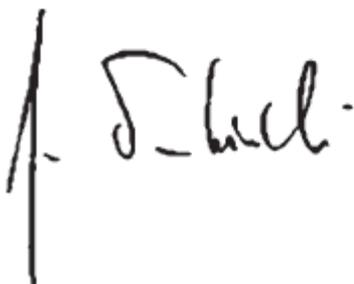
Voor het Koninkrijk der Nederlanden



Für die Republik Österreich



W imieniu Rzeczypospolitej Polskiej



Pela República Portuguesa

Pentru România

Za Republiko Slovenijo

Za Slovenskú republiku

Suomen tasavallan puolesta

För Republiken Finland

För Konungariket Sverige

For the United Kingdom of Great Britain and Northern Ireland

За Европейската общност
Por la Comunidad Europea
Za Evropské společenství
For Det Europæiske Fællesskab
Für die Europäische Gemeinschaft
Euroopa Ühenduse nimel
Για την Ευρωπαϊκή Κοινότητα
For the European Community
Pour la Communauté européenne
Per la Comunità europea
Eiropas Kopienas vārdā
Europos bendrijos vardu
az Európai Közösség részéről
Għall-Komunità Ewropea
Voor de Europese Gemeenschap
W imieniu Wspólnoty Europejskiej
Pela Comunidade Europeia
Pentru Comunitatea Europeană
Za Európske spoločenstvo
za Evropsko skupnost
Euroopan yhteisön puolesta
På Europeiska gemenskapens vägnar



SECOND SCHEDULE

*(Sections 2(b) and 3)***PROTOCOL I****Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation****INDEX****TITLE I: General Provisions****Articles**

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TITLE II : Definition of the concept of "originating products"**Articles**

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3. Cumulation in the EC Party
4. Cumulation in the CARIFORUM States
5. Cumulation with neighbouring developing countries
6. Wholly obtained products
7. Sufficiently worked or processed products
8. Insufficient working or processing operations
9. Unit of qualification
10. Accessories, spare parts and tools
11. Sets
12. Neutral elements

TITLE III : Territorial requirements**Articles**

13. Principle of territoriality
14. Direct transport
15. Exhibitions

TITLE IV : Proof of origin**Articles**

16. General requirements
17. Procedure for the issue of a movement certificate EUR 1
18. Movement certificates EUR 1 issued retrospectively
19. Issue of a duplicate movement certificate EUR 1
20. Issue of movement certificates EUR 1 on the basis of a proof of origin issued or made out previously
21. Conditions for making out an invoice declaration
22. Approved exporter
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24. Submission of proof of origin
25. Importation by instalments
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27. Information procedure for cumulation purposes
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30. Discrepancies and formal errors

TITLE V : Arrangements for administrative cooperation**Articles**

31. Administrative conditions for products to benefit from the Agreement
32. Notification of information related to customs authorities
33. Mutual assistance
34. Verification of proofs of origin
35. Verification of suppliers' declaration
36. Dispute settlement
37. Penalties
38. Free zones
39. Derogations

TITLE VI : Ceuta and Melilla**Articles**

40. Special conditions

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42. Tasks of the Special Committee on Customs Cooperation and Trade Facilitation
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ANNEX II to Protocol I: List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

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ANNEX IV to Protocol I: Invoice declaration

ANNEX V A to Protocol I: Supplier declaration for products having preferential origin status

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ANNEX VII to Protocol I: Form for application for a derogation

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ANNEX X to Protocol I: Products for which the cumulation provisions referred to in Articles 2(3) and 4 apply after 1 October 2015 and to which the provisions of Article 4 and 5 shall not be applicable

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ANNEX XII to Protocol 1: Products originating in South Africa excluded from cumulation provided for in Article 4

ANNEX XIII to Protocol 1: Products originating in South Africa for which the cumulation provisions of Article 4 apply after 31 December 2009

DECLARATIONS to Protocol 1

TITLE I**GENERAL PROVISIONS****ARTICLE 1****Definitions**

For the purposes of this Protocol:

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

- (m) "territories" includes territorial waters;
- (n) "OCTs" means the Overseas Countries and Territories as defined in Annex IX;
- (o) "other ACP States" means the countries listed in Annex XI.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General requirements

1. For the purpose of the CARIFORUM-EC Economic Partnership Agreement, hereinafter referred to as "the Agreement", the following products shall be considered as originating in the EC Party:

- (a) products wholly obtained in the EC Party within the meaning of Article 6 of this Protocol;
- (b) products obtained in the EC Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the EC Party within the meaning of Article 7.

2. For the purpose of the Agreement, the following products shall be considered as originating in the CARIFORUM States:

- (a) products wholly obtained in the CARIFORUM States within the meaning of Article 6 of this Protocol;
- (b) products obtained in CARIFORUM States incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that CARIFORUM State within the meaning of Article 7.

3. For the purpose of implementing paragraph 2, the territories of the CARIFORUM States shall be considered as being one territory.

Originating products made up of materials wholly obtained or sufficiently worked or processed in two or more CARIFORUM States shall be considered as products originating in the CARIFORUM State where the last working or processing took place, provided the working or processing carried out there goes beyond that referred to in Article 8 of this Protocol.

4. For the products listed in Annex X and the products of tariff heading 1006, the provisions of paragraph 3 shall apply after 1 October 2015 and 1 January 2010 respectively.

ARTICLE 3

Cumulation in the EC Party

1. For the purpose of Article 2(1), materials originating in the CARIFORUM States, in the OCTs or in the other ACP States shall be considered as materials originating in the EC Party when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 8.

2. For the purpose of Article 2(1), working and processing carried out in the CARIFORUM States, in the OCTs or in the other ACP States shall be considered as having been carried out in the EC Party, when the materials undergo subsequent working or processing in the EC Party going beyond that referred to in Article 8.

3. The cumulation provided for in paragraphs 1 and 2 of this Article may only be applied with respect to the OCTs and the other ACP States provided that:

(a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative cooperation which ensures a correct implementation of this Article;

(b) materials and products have acquired originating status by the application of the rules of origin identical to those given in this Protocol;

(c) the EC Party provides the CARIFORUM States, through the European Commission, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The European Commission shall publish in the *Official Journal of the European Union* (C series) and the CARIFORUM States shall publish according to their own procedures the date on which the cumulation provided for in this article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

ARTICLE 4

Cumulation in the CARIFORUM States

1. For the purpose of Article 2(2), materials originating in the EC Party, in the OCTs or in the other ACP States shall be considered as materials originating in the CARIFORUM States when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 8.

2. For the purpose of Article 2(2), working and processing carried out in the EC Party, in the OCTs or in the other ACP States shall be considered as having been carried out in the CARIFORUM States, when the materials undergo subsequent working or processing in the CARIFORUM States going beyond that referred to in Article 8.

3. The cumulation provided for in paragraphs 1 and 2 of this Article may only be applied with respect to the OCTs and the other ACP States provided that:

(a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative cooperation which ensures a correct implementation of this Article;

(b) materials and products have acquired originating status by the application of the rules of origin identical to those given in this Protocol;

(c) the CARIFORUM States will provide the EC Party, through the European Commission, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The European Commission shall publish in the *Official Journal of the European Union* (C series) and the CARIFORUM States shall publish according to their own procedures the date on which the cumulation provided for in this article may be applied with those countries or territories listed in this article which have fulfilled the necessary requirements.

4. Notwithstanding paragraphs 1 to 3, with regard to the products listed in Annex X and to the products of tariff heading 1006, the provisions of this Article shall apply after 1 October 2015 and 1 January 2010 respectively, and only when the materials used in the manufacture of such products are originating in, or the working or processing is carried out in other ACP States

5. This Article shall not apply to products of Annex XII originating in South Africa. The cumulation provided for in this Article shall apply after 31 December 2009 for the products originating in South Africa listed in Annex XIII.

ARTICLE 5

Cumulation with neighbouring developing countries

1. At the request of the CARIFORUM States, materials originating in a neighbouring developing country listed in Annex VIII shall be considered as materials originating in a CARIFORUM State when incorporated into a product obtained there.

2. The requests shall be addressed to the Special Committee on Customs Cooperation and Trade Facilitation in accordance with Article 42.

3. It shall not be necessary that such materials have undergone sufficient working or processing, provided that:

(a) the working or processing carried out in the CARIFORUM State exceeds the operations listed in Article 8.

(b) the CARIFORUM States, the EC Party and the neighbouring developing countries concerned have concluded an agreement on adequate administrative cooperation procedures which will ensure correct implementation of this paragraph.

4. The Parties shall notify to the Special Committee on Customs Cooperation and Trade Facilitation the products to which the provisions of this Article shall not apply.

5. For the purpose of determining whether the products originate in the neighbouring developing country as defined in Annex VIII, the provisions of this Protocol shall apply.

ARTICLE 6

Wholly obtained products

1. The following shall be considered as wholly obtained in the territory of the CARIFORUM States or in the territory of the EC Party:

- (a) mineral products extracted from their soil or from their seabed;
- (b) fruit and vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e)
 - (i) products obtained by hunting or fishing conducted there;
 - (ii) products of aquaculture, including mariculture, where the fish are born and raised there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the EC Party or of a CARIFORUM State by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in (a) to (j).

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

- (a) which are registered in an EC Member State or in a CARIFORUM State;
- (b) which sail under the flag of an EC Member State or of a CARIFORUM State;
- (c) which meet one of the following conditions:
 - (i) they are at least 50 percent owned by nationals of an EC Member State or of a CARIFORUM State; or
 - (ii) they are owned by companies
 - which have their head office and their main place of business in an EC Member State or in a CARIFORUM State; and
 - which are at least 50 percent owned by an EC Member State or by a CARIFORUM State, public entities or nationals of that State.

3. Notwithstanding the provisions of paragraph 2, the EC Party shall recognize, upon request of a CARIFORUM State, that vessels chartered or leased by operators of such CARIFORUM State be treated as "their vessels" in order to undertake fisheries activities in its exclusive economic zone, provided that the charter or lease agreement, for which operators of the EC Party have been offered the right of first refusal, has been accepted by the Special Committee on Customs Cooperation and Trade Facilitation as providing adequate opportunities for developing the fishing capacity of the requesting CARIFORUM State and in particular as conferring on such CARIFORUM State the nautical and commercial responsibility for the chartered or leased vessels.

ARTICLE 7

Sufficiently worked or processed products

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

2. The conditions referred to in paragraph 1 above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in the List is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

3. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in Annex II should not be used in the manufacture of a given product may nevertheless be used, provided that:

(a) their total value does not exceed 15 per cent of the ex-works price of the product;

(b) any of the percentages given in the List for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

5. Paragraphs 1 to 4 shall apply except as provided in Article 8.

ARTICLE 8

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 7 are satisfied:

(a) operations to ensure the preservation of products in good condition during transport and storage;

(b) breaking-up and assembly of packages;

(c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;

(d) ironing or pressing of textiles;

(e) painting and polishing operations;

(f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

- (g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;¹
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any other material;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.

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

ARTICLE 9

Unit of qualification

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

Accordingly, it follows that:

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

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

ARTICLE 10

Accessories, spare parts and tools

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

¹ This is understood to mean the reduction of the size of the sugar particles as a result of grinding or milling.

ARTICLE 11**Sets**

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

ARTICLE 12**Neutral elements**

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

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

TITLE III**TERRITORIAL REQUIREMENTS****ARTICLE 13****Principle of territoriality**

1. The conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the CARIFORUM States or in the EC Party, except as provided for in Articles 3, 4 and 5.

2. Where originating goods exported from the CARIFORUM States or from the EC Party to another country are returned, except insofar as provided for in Article 3, 4 and 5, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returned goods are the same goods as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

ARTICLE 14**Direct transport**

1. The preferential treatment provided for under the Agreement applies only to products which satisfy the requirements of this Protocol and which are transported directly between the territory of the CARIFORUM States and the EC Party without entering any other territory. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of a CARIFORUM State, of the EC Party or of an OCT.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

(a) a single transport document covering the passage from the exporting country through the country of transit; or

(b) a certificate issued by the customs authorities of the country of transit:

(i) giving an exact description of the products;

(ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;

and

(iii) certifying the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

ARTICLE 15

Exhibitions

1. Originating products, sent from a CARIFORUM State or from the EC Party for exhibition in a country or territory other than those referred to in Articles 3, 4 and 5 and sold after the exhibition for importation into the EC Party or a CARIFORUM State shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from a CARIFORUM State or the EC Party to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in a CARIFORUM State or in the EC Party;

(c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;

and

(d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

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

TITLE IV

PROOF OF ORIGIN

ARTICLE 16

General requirements

1. Products originating in a CARIFORUM State shall, on importation into the EC Party and products originating in the EC Party shall, on importation into a CARIFORUM State, benefit from the provisions of the Agreement upon submission of either:

(a) a movement certificate EUR.1, a specimen of which appears in Annex III; or

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

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

3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the CARIFORUM States and the EC Party.

ARTICLE 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms

shall be completed in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State or of a CARIFORUM State if the products concerned can be considered as products originating in the EC Party or in a CARIFORUM State or in one of the other countries or territories referred to in Articles 3, 4 and 5 and fulfil the other requirements of this Protocol.

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

6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

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

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase in English:

"ISSUED RETROSPECTIVELY"

5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

ARTICLE 19

Issue of a duplicate movement certificate EUR.1

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

2. The duplicate issued in this way must be endorsed with the following word in English:

"DUPLICATE"

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

ARTICLE 20

Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in a CARIFORUM State or in the EC Party, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the CARIFORUM States or within the EC Party. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

ARTICLE 21

Conditions for making out an invoice declaration

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

(a) by an approved exporter within the meaning of Article 22, or

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the CARIFORUM States or in the EC Party and fulfil the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

ARTICLE 22

Approved exporter

1. The customs authorities of the exporting country may authorize any exporter who makes frequent shipments of products under the trade cooperation provisions of the Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorization must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorization by the approved exporter.
5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

ARTICLE 23

Validity of proof of origin

1. A proof of origin shall be valid for ten months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proof of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

ARTICLE 24

Submission of proof of origin

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

ARTICLE 25

Importation by instalments

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

ARTICLE 26

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

ARTICLE 27

Information procedure for cumulation purposes

1. When Articles 2(3), 3(1) and 4(1) are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from a CARIFORUM State, from the EC Party, from another ACP State or from an OCT shall be given by a movement certificate EUR 1 or by the supplier's declaration, a specimen of which appears in Annex IX A to this Protocol, given by the exporter in the State or in the EC Party from which the materials came.
2. When Articles 2(3), 3(2) and 4(2) are applied, the evidence of the working or processing carried out in a CARIFORUM State, in the EC Party, in another ACP State or in an OCT shall be given by the supplier's declaration, a specimen of which appears in Annex V A and Annex V B to this Protocol, given by the exporter in the State or in the EC Party from which the materials came.
3. A separate supplier's declaration shall be made up by the supplier for each consignment of material on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.
4. The supplier's declaration may be made out on a pre-printed form.
5. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.
6. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR 1.
7. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.
8. Suppliers' declarations made and information certificates issued before the date of application of this Protocol in accordance with Article 26 of Protocol 1 to the Cotonou Agreement shall remain valid.

ARTICLE 28

Supporting documents

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in a CARIFORUM State, in the EC Party or in one of the other countries or territories referred to in Articles 3, 4 and 5 and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;

(b) documents proving the originating status of materials used, issued or made out in a CARIFORUM State, in the EC Party or in one of the other countries or territories referred to in Articles 3, 4 and 5 where these documents are used in accordance with domestic law;

(c) documents proving the working or processing of materials in the CARIFORUM States, in the EC Party or in one of the other countries or territories referred to in Articles 3 and 4 issued or made out in a CARIFORUM State, in the EC Party or in one of the other countries or territories referred to in Articles 3 and 4 where these documents are used in accordance with domestic law;

(d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the CARIFORUM States, in the EC Party or in one of the other countries or territories referred to in Articles 3, 4 and 5 and in accordance with this Protocol.

ARTICLE 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3).
3. The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 27(7).
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).
5. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

ARTICLE 30

Discrepancies and formal errors

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

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 31

Administrative conditions for products to benefit from the Agreement

Products originating within the meaning of this Protocol in the CARIFORUM States or in the EC Party shall benefit from the preferences resulting from the Agreement only on condition that the necessary arrangements, structures and systems required for the implementation and enforcement of the rules and procedures laid down in this Protocol are in place.

ARTICLE 32

Notification of information related to customs authorities

1. The CARIFORUM States and the Member States of the EC Party shall provide each other, through the Commission of the European Communities, with the addresses of the customs authorities responsible for issuing and verifying of movement certificates EUR.1 and invoice declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates.

Movement certificates EUR.1 and invoice declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the Commission of the European Communities.

2. The CARIFORUM States and the Member States of the European Union shall inform each other through the Commission of the European Communities immediately whenever there are any changes to the information referred to in paragraph 1.

ARTICLE 33

Mutual assistance

In order to ensure the proper application of this Protocol, the EC Party, the CARIFORUM States and the other countries referred to in Articles 3, 4 and 5 shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1, the invoice declarations or the supplier's declarations and the correctness of the information given in these documents.

The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various CARIFORUM States, Member States of the European Union and other countries referred to in Articles 3, 4 and 5 concerned.

ARTICLE 34

Verification of proof of origin

1. Subsequent verifications of proof of origin shall be carried out at random or based on risk analysis or whenever the customs authorities of the importing country have reasonable doubts as to

the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a CARIFORUM State, in the EC Party or in one of the other countries referred to in Article 3, 4 and 5 and fulfil the other requirements of this Protocol.

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

7. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquires or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these enquiries.

ARTICLE 35

Verification of suppliers' declarations

1. Verification of suppliers' declarations shall be carried out at random or based on risk analysis or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy or completeness of the information concerning the true origin of the materials in question.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI to this Protocol. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which has issued it for at least three years.

3. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for the customs authorities to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an invoice declaration.

4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.

5. Any movement certificate EUR.1 or invoice declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

ARTICLE 36

Dispute settlement

Where disputes arise in relation to the verification procedures of Articles 34 and 35 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Special Committee on Customs Cooperation and Trade Facilitation.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

ARTICLE 37

Penalties

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

ARTICLE 38

Free zones

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

2. By means of an exemption to the provisions contained in paragraph 1, when originating products are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.

ARTICLE 39**Derogations**

1. Derogations from this Protocol may be adopted by the Special Committee on Customs Cooperation and Trade Facilitation, hereafter in this Article referred to as "the Committee", in favour of products exported from the CARIFORUM States.

2. Derogations from this Protocol may be adopted where the development of existing industries or the creation of new industries in the CARIFORUM States justifies the adoption of such derogations.

3. The CARIFORUM State or States concerned shall, either before or when the request for derogation is submitted to the Committee, notify the EC Party of its request for a derogation together with the reasons for the request in accordance with paragraph 5.

4. The EC Party shall respond positively to all the CARIFORUM States' requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established EC Party industry.

5. In order to facilitate the examination by the Committee of requests for derogation, the CARIFORUM State or States making the request shall, by means of the form given in Annex VII to this Protocol, furnish in support of their request the fullest possible information covering in particular the following:

- description of the finished product,
- nature and quantity of materials originating in third countries,
- nature and quantity of materials originating in CARIFORUM States or the countries or territories referred to in Articles 3 and 4, or the materials which have been processed in these countries or territories,
- manufacturing processes,
- added value achieved,
- number of employees in the enterprise concerned,
- anticipated volume of exports to the EC Party,
- other possible sources of supply for raw materials,
- reasons for the duration requested in the light of efforts made to find new sources of supply,
- other observations.

The Committee may modify the form.

6. The examination of requests for derogation shall in particular take into account:

(a) the level of development or the geographical situation of the CARIFORUM State or States concerned;

(b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in a CARIFORUM State or States to continue their exports to the EC Party, with particular reference to cases where this could lead to cessation of its activities;

(c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realization of the investment programme would enable these rules to be satisfied by stages.

7. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

8. The Committee shall take steps necessary to ensure that a decision on a request for derogation is reached as soon as possible and, in any case, not later than seventy-five working days after the request is received by the EC Party. If the EC Party does not inform the CARIFORUM State of its position on the request within this period, the request shall be deemed to have been accepted.

9. (a) The derogation shall be valid for a period, generally of five years, to be determined by the Committee.

(b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the CARIFORUM State or States concerned submit, three months before the end of each period, proof that they are still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 8. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

(c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

TITLE VI

CEUTA AND MELILLA

ARTICLE 40

Special conditions

1. The term "EC Party" used in this Protocol does not cover Ceuta and Melilla. The term "products originating in the EC Party" does not cover products originating in Ceuta and Melilla.

2. The provisions of this Protocol shall apply *mutatis mutandis* in determining whether products may be deemed as originating in a CARIFORUM State when imported into Ceuta and Melilla.
3. Where products wholly obtained in Ceuta, Melilla or in the EC Party undergo working and processing in a CARIFORUM State, they shall be considered as having been wholly obtained in a CARIFORUM State.
4. Working or processing carried out in Ceuta, Melilla or in the EC Party shall be considered as having been carried out in a CARIFORUM State, when materials undergo further working or processing in a CARIFORUM State.
5. For the purpose of implementing paragraphs 3 and 4, the insufficient operations listed in Article 8 of this Protocol shall not be considered as working or processing.
6. Ceuta and Melilla shall be considered as a single territory.

TITLE VII

FINAL PROVISIONS

ARTICLE 41

Amendment of the Protocol

The Joint CARIFORUM-EC Council may decide to amend the provisions of this Protocol.

ARTICLE 42

Tasks of the Special Committee on Customs Cooperation and Trade Facilitation

In accordance with the provisions of Article 36 of the Agreement the Special Committee on Customs Cooperation and Trade Facilitation shall:

- (a) take decisions on cumulation under the conditions laid down in Article 5;
- (b) take decisions on derogations from this Protocol under the conditions laid down in Article 39.
- (c) monitor the implementation and the administration of the provisions of this Protocol.

ARTICLE 43

Review

The Parties shall review the provisions of paragraph 4 of Article 2 and of paragraph 4 of Article 4 after three years from the signature of this Agreement with a view to reducing the products listed in Annex X to this Protocol

ARTICLE 44

Annexes

The Annexes to this Protocol shall form an integral part thereof.

ANNEX I TO PROTOCOL I

Introductory notes to the list in Annex II¹

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 7 of the Protocol.

Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

1. The provisions of Article 7 of the Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the EC Party or in the CARIFORUM States.

Example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No ex 7224.

If this forging has been forged in the EC Party from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The

¹ All examples are given for the purpose of explanation only. They are not legally binding.

forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the EC Party. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
3. Without prejudice to Note 3.2 where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of heading Nos 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

Example:

The rule for prepared foods of heading No 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloth cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is the fibre stage.

6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Note 4:

1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
2. The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 5:

1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- I. silk,
- II. wool,
- III. coarse animal hair,
- IV. fine animal hair,
- V. horsehair,
- VI. cotton,
- VII. paper-making materials and paper,
- VIII. flax,
- IX. true hemp,
- X. jute and other textile bast fibres,
- XI. sisal and other textile fibres of the genus *Agave*,
- XII. coconut, abaca, ramie and other vegetable textile fibres,
- XIII. synthetic man-made filaments,
- XIV. artificial man-made filaments,
- XV. current conducting filaments

- XVI. synthetic man-made staple fibres of polypropylene,
- XVII. synthetic man-made staple fibres of polyester,
- XVIII. synthetic man-made staple fibres of polyamide,
- XIX. synthetic man-made staple fibres of polyacrylonitrile,
- XX. synthetic man-made staple fibres of polyimide,
- XXI. synthetic man-made staple fibres of polytetrafluoroethylene,
- XXII. synthetic man-made staple fibres of polyphenylene sulphide,
- XXIII. synthetic man-made staple fibres of polyvinyl chloride,
- XXIV. other synthetic man-made staple fibres,
- XXV. artificial man-made staple fibres of viscose,
- XXVI. other artificial man-made staple fibres,
- XXVII. yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- XXVIII. yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- XXIX. products of heading No 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- XXX. other products of heading No 5605.

Example:

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

Example:

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

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

Note 6:

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10% of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

XXXI. For example, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
 - (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process ¹;
 - (c) cracking;
 - (d) reforming;

¹ For the purpose of subheadings 2712 90 31 to 2712 90 39, the term 'crude' shall be taken to apply to products of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100° C is $9 \times 10^{-6} \text{ m}^2 \text{ s}^{-1}$ or higher by ASTM D 445 method.

- (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerization;
 - (h) alkylation;
 - (i) isomerization.
2. For the purposes of heading Nos 2710, 2711 and 2712, the "specific processes" are the following:
- (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process (1)
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerization;
 - (h) alkylation;
 - (i) isomerization;
 - (j) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
 - (k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
 - (l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250° C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

- (m) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
 - (n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

ANNEX II TO PROTOCOL I

List of working or processing required to be carried out
on non-originating materials in order that the product
manufactured can obtain originating status

| HS heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|----------------|------------------------|--|--------|
| (1) | (2) | (3) | or (4) |

| | | | |
|---------------|---|--|--|
| Chapter 01 | Live animals | All the animals of Chapter 1 used must be wholly obtained | |
| Chapter 02 | Meat and edible meat offal | Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained | |
| ex Chapter 03 | Fish and crustaceans, molluscs and other aquatic invertebrates; except for: | All the materials of Chapter 3 used must be wholly obtained | |
| 0304 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product | |
| 0305 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product | |
| Ex 0306 | Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product | |
| Ex 0307 | Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product | |
| ex Chapter 04 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 4 used must be wholly obtained | |

| HS heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|----------------|------------------------|--|--------|
| (1) | (2) | (3) | or (4) |

| | | | |
|---------------|---|---|--|
| 0403 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained; - any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |
| ex Chapter 05 | Products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 5 used must be wholly obtained | |
| ex 0502 | Prepared pigs', hogs' or boars' bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair | |
| Chapter 06 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which: - all the materials of Chapter 6 used must be wholly obtained; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| Chapter 07 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used must be wholly obtained; | |
| Chapter 08 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which: - all the fruit and nuts used must be wholly obtained; - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product | |
| ex Chapter 09 | Coffee, tea, maté and spices; except for: | Manufacture in which all the materials of Chapter 9 used must be wholly obtained | |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any heading | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
|-----------------------|-------------------------------|--|
|-----------------------|-------------------------------|--|

| | | | |
|---------------|--|--|--|
| 0902 | Tea, whether or not flavoured | Manufacture from materials of any heading | |
| ex 0910 | Mixtures of spices | Manufacture from materials of any heading | |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used must be wholly obtained | |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained | |
| ex 1106 | Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713 | Drying and milling of leguminous vegetables of heading No 0708 | |
| 1101 | Wheat or meslin flour | Manufacture from materials of any heading except that of the product | |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture in which all the materials of Chapter 12 used must be wholly obtained | |
| 1301 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) | Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product | |
| 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: | | |
| | - Mucilages and thickeners, modified, derived from vegetable products | Manufacture from non-modified mucilages and thickeners | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| | - Other | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture in which all the materials of Chapter 14 used must be wholly obtained | |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 1501 | Pig fat (including lard) and poultry fat, other than that of heading no. 0209 or 1503: | | |
| | - Fats from bones or waste | Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506 | |
| | - Other | Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207 | |
| 1502 | Fats of bovine animals, sheep or goats, other than those of heading No. 1503 | | |
| | - Fats from bones or waste | Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506 | |
| | - Other | Manufacture in which all the materials of Chapter 2 used must be wholly obtained | |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: | | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | - Solid fractions | Manufacture from materials of any heading including other materials of heading No 1504 | |
| | - Other | Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained | |
| ex 1505 | Refined lanolin | Manufacture from crude wool grease of heading No 1505 | |
| 1506 | Other animals fats and oils and their fractions, whether or not refined, but not chemically modified: | | |
| | - Solid fractions | Manufacture from materials of any heading including other materials of heading No 1506 | |
| | - Other | Manufacture in which all the materials of Chapter 2 used must be wholly obtained | |
| 1507 to 1515 | Vegetable oils and their fractions: - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other | Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from other materials of heading Nos. 1507 to 1515 Manufacture in which all the vegetable materials used must be wholly obtained | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared | Manufacture in which: - all the materials of Chapter 2 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used | |
| 1517 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516 | Manufacture in which: - all the materials of Chapters 2 and 4 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used | |
| ex Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for: | Manufacture from animals of Chapter 1 | |
| 1604 and 1605 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product | |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 1701 | Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: | | |
| | - Chemically pure maltose and fructose | Manufacture from materials of any heading including other materials of heading No 1702 | |
| | - Other sugars in solid form, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |
| | - Other | Manufacture in which all the materials used must already be originating | |
| ex 1703 | Molasses resulting from the extraction or refining of sugar, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |
| ex Chapter 18 | Cocoa and cocoa preparations; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex 1806 | Chocolate and other food preparations containing cocoa: - containing 20% or less by weight of materials of Chapter 17 | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product |
| 1901 | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: | | |
| | - Malt extract | Manufacture from cereals of Chapter 10 | |
| | - Other | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: | | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | - Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained | |
| | - Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which: - all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; - all the materials of Chapters 2 and 3 used must be wholly obtained | |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | Manufacture from materials of any heading except potato starch of heading No. 1108 | |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included | Manufacture: - from materials not classified within heading No 1806; - in which all the cereals and flour (except durum wheat and its derivatives and Zea indurata maize) used must be wholly obtained; - in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |
| 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture in which all the products of Chapter 11 used are originating | |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex 2001 | Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 2004 and ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter: | | |
| | - Containing 20% or less by weight of added sugar or other sweetening matter | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product |
| | - Containing more than 20% by weight of added sugar or other sweetening matter | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |
| ex 2008 | - Nuts, not containing added sugar or spirit | Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| | - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter: | | |
| | - Containing 20% or less by weight of added sugar or other sweetening matter | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product |
| | - Containing more than 20% by weight of added sugar or other sweetening matter | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 2101 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the chicory used must be wholly obtained | |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: | | |
| | - Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used | |
| | - Mustard flour and meal and prepared mustard | Manufacture from materials of any heading | |
| ex 2104 | Soups and broths and preparations therefor | Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005 | |
| 2106 | Food preparations not elsewhere specified or included: | | |
| | - Containing 20% or less by weight of materials of Chapters 4 and 17 | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | - Containing more than 20% by weight of materials of Chapters 4 and 17 | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |
| ex Chapter 22 | Beverages, spirits and vinegar; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the grapes or any material derived from grapes used must be wholly obtained | |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009 | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product; - any fruit juice used (except for orange, grape, pineapple, lime and grapefruit juices) must already be originating | |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | Manufacture: - using materials not classified in headings 2207 or 2208, - in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages | Manufacture: <ul style="list-style-type: none"> - from materials not classified within heading Nos 2207 or 2208, - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |
| ex 2301 | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained |
| ex 2303 | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight | Manufacture in which all the maize used must be wholly obtained |
| ex 2306 | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil | Manufacture in which all the olives used must be wholly obtained |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which: <ul style="list-style-type: none"> - all the cereals, sugar or molasses, meat or milk used must already be originating; - all the materials of Chapter 3 used must be wholly obtained |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture in which all the materials of Chapter 24 used must be wholly obtained |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture in which at least 60% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating | |
| ex 2403 | Smoking tobacco | Manufacture in which at least 60% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating | |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 2504 | Natural crystalline graphite, with enriched carbon content, purified and ground | Enriching of the carbon content, purifying and grinding of crude crystalline graphite | |
| ex 2515 | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm | |
| ex 2516 | Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm | |
| ex 2518 | Calcined dolomite | Calcination of dolomite not calcined | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used | |
| ex 2520 | Plasters specially prepared for dentistry | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex 2524 | Natural asbestos fibres | Manufacture from asbestos concentrate | |
| ex 2525 | Mica powder | Grinding of mica or mica waste | |
| ex 2530 | Earth colours, calcined or powdered | Calcination or grinding of earth colours | |
| Chapter 26 | Ores, slag and ash | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product |
| ex 2709 | Crude oils obtained from bituminous minerals | Destructive distillation of bituminous materials | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) | or (4) |
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| 2710 | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations | Operations of refining and/or one or more specific process(es) (b) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product |
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process(es) (b) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product |
| 2712 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es) (b) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product |
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials | Operations of refining and/or one or more specific process(es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks | Operations of refining and/or one or more specific process(es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product |
| 2715 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | Operations of refining and/or one or more specific process(es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 2805 | "Mischmetall" | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 2833 | Aluminium sulphate | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) | or (4) |
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| ex 2840 | Sodium perborate | Manufacture from disodium tetraborate pentahydrate | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels | Operations of refining and/or one or more specific process(es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product |
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | Operations of refining and/or one or more specific process(es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol | Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 2932 | <p>- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> | <p>Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p> | <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 2934 | Nucleic acids and their salts; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex Chapter 30 | Pharmaceutical products; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 3002 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: | | |
| | - Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product | |
| | - Other: | | |
| | -- human blood | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product | |
| | -- animal blood prepared for therapeutic or prophylactic uses | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | -- blood fractions other than antisera, haemoglobin, blood globulins and serum globulins | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product | |
| | -- haemoglobin, blood globulins and serum globulins | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product | |
| | -- other | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product | |
| 3003 and 3004 | Medicaments (excluding goods of heading No 3002, 3005 or 3006): - Obtained from amikacin of heading No 2941 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | - Other | Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex Chapter 31 | Fertilisers; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product | |
| ex 3105 | Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate | Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex 3201 | Tannins and their salts, ethers, esters and other derivatives | Manufacture from tanning extracts of vegetable origin | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 3205 | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes (c) | Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 3301 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | Manufacture from materials of any heading, including materials of a different "group" (d) in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex 3403 | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight | Operations of refining and/or one or more specific process(es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product |
| 3404 | Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product | |
| | - Other | Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading No 1516; | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| | | - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; | |
| | | - materials of heading No 3404 However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product. | |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 3505 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: | | |
| | - Starch ethers and esters | Manufacture from materials of any heading, including other materials of heading No 3505 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| | - Other | Manufacture from materials of any heading, except those of heading No 1108 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 3507 | Prepared enzymes not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 3701 | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs: | | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
|--------------------------|---|---|---|
| | - Instant print film for colour photography, in packs | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| | - Other | Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 3702 | Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 3704 | Photographic plates, film paper, paperboard and textiles, exposed but not developed | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 3801 | - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | - Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils | Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 3803 | Refined tall oil | Refining of crude tall oil | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 3805 | Spirits of sulphate turpentine, purified | Purification by distillation or refining of raw spirits of sulphate turpentine | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 3806 | Ester gums | Manufacture from resin acids | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 3807 | Wood pitch (wood tar pitch) | Distillation of wood tar | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 3808 | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products | |
| 3809 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 3810 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products | |
| 3811 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: | | |
| | - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product | |
| | - Other | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 3812 | Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 3813 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 3818 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 3819 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 3820 | Anti-freezing preparations and prepared de-icing fluids | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 3822 | Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No. 3002 or 3006 | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. | |
| | - Industrial monocarboxylic fatty acids, acid oils from refining | Manufacture in which all the materials used are classified within a heading other than that of the product |
| | - Industrial fatty alcohols | Manufacture from materials of any heading including other materials of heading No. 3823 |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 3824 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: | | |
| | <p>- The following of this heading:</p> <p>Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol other than that of heading No 2905</p> | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| | <p>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p> | | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | <p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p> | | |
| | - Other | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 3901 to 3915 | Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below: | | |
| | - Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content | Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product (<i>e</i>) | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| | - Other | Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product (<i>e</i>) | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex 3907 | - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product (<i>e</i>) | |
| | - Polyester | Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A) | |
| 3912 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product | |
| 3916 to 3921 | Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: | | |
| | - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: | Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| | -- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content | Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product (<i>e</i>) | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | -- Other | Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product (<i>e</i>) | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| ex 3916 and ex 3917 | Profile shapes and tubes | Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| ex 3920 | - Ionomer sheet or film | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| | - Sheets of regenerated cellulose, polyamides or polyethylene | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product | |
| ex 3921 | Foils of plastic, metallized | Manufacture from highly transparent polyester foils with a thickness of less than 23 micron (<i>f</i>) | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 3922 to 3926 | Articles of plastics | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 4001 | Laminated slabs of crepe rubber for shoes | Lamination of sheets of natural rubber | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product | |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber: | | |
| | - Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres | |
| | - Other | Manufacture from materials of any heading, except those of heading Nos 4011 or 4012 | |
| ex 4017 | Articles of hard rubber | Manufacture from hard rubber | |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 4102 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on | |
| 4104 to 4107 | Leather, without hair or wool, other than leather of heading Nos 4108 or 4109 | Retanning of pre-tanned leather | Manufacture in which all the materials used are classified within a heading other than that of the product |
| 4109 | Patent leather and patent laminated leather; metallized leather | Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product | |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex 4302 | Tanned or dressed furskins, assembled: | | |
| | - Plates, crosses and similar forms | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins | |
| | - Other | Manufacture from non-assembled, tanned or dressed furskins | |
| 4303 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non-assembled tanned or dressed furskins of heading No 4302 | |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 4403 | Wood roughly squared | Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down | |
| ex 4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed | Planing, sanding or finger-jointing | |
| ex 4408 | Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed | Splicing, planing, sanding or finger-jointing | |
| ex 4409 | Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: | | |
| | - Sanded or finger-jointed | Sanding or finger-jointing | |
| | - Beadings and mouldings | Beading or moulding | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding | |
| ex 4415 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size | |
| ex 4416 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces | |
| ex 4418 | - Builders' joinery and carpentry of wood | Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used | |
| | - Beadings and mouldings | Beading or moulding | |
| ex 4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading except drawn wood of heading No 4409 | |
| ex Chapter 45 | Cork and articles of cork; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 4503 | Articles of natural cork | Manufacture from cork of heading No 4501 | |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| ex 4811 | Paper and paperboard, ruled, lined or squared only | Manufacture from paper-making materials of Chapter 47 | |
| 4816 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Manufacture from paper-making materials of Chapter 47 | |
| 4817 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacturing in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex 4818 | Toilet paper | Manufacture from paper-making materials of Chapter 47 | |
| ex 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex 4820 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape | Manufacture from paper-making materials of Chapter 47 | |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Manufacture from materials not classified within heading Nos 4909 or 4911 | |
| 4910 | Calendars of any kind, printed, including calendar blocks: | | |
| | - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| | - Other | Manufacture from materials not classified in heading Nos 4909 or 4911 | |
| ex Chapter 50 | Silk; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste | |
| 5004 to ex 5006 | Silk yarn and yarn spun from silk waste | Manufacture from (g) : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5007 | Woven fabrics of silk or of silk waste: | | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| | - Incorporating rubber thread | Manufacture from single yarn (<i>g</i>) | |
| | - Other | Manufacture from (<i>g</i>): | |
| | | - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or | |
| | | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Manufacture from (<i>g</i>): - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: | | |
| | - Incorporating rubber thread | Manufacture from single yarn (<i>g</i>) | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| | - Other | Manufacture from (g): | |
| | | - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper | |
| | | or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| ex Chapter 52 | Cotton; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 5204 to 5207 | Yarn and thread of cotton | Manufacture from (g): - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5208 to 5212 | Woven fabrics of cotton: | | |
| | - Incorporating rubber thread | Manufacture from single yarn (g) | |
| | - Other | Manufacture from (g): | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| | | <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper | |
| | | <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> | |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 5306 to 5308 | Yarn of other vegetable textile fibres; paper yarn | <p>Manufacture from (g):</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: | | |
| | - Incorporating rubber thread | Manufacture from single yarn (g) | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) | or (4) |
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| | - Other | Manufacture from (g): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper | |
| | | or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | Manufacture from (g): - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5407 and 5408 | Woven fabrics of man-made filament yarn: | | |
| | - Incorporating rubber thread | Manufacture from single yarn (g) | |
| | - Other | Manufacture from (g): | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) | or (4) |
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| | | - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper | |
| | | or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp | |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Manufacture from (g): - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5512 to 5516 | Woven fabrics of man-made staple fibres: | | |
| | - Incorporating rubber thread | Manufacture from single yarn (g) | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | - Other | Manufacture from (g): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper | |
| | | or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | Manufacture from (g): - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials | |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: | | |
| | - Needleloom felt | Manufacture from (g): - natural fibres, - chemical materials or textile pulp | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) | or (4) |
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| | | <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading No 5402, - polypropylene fibres of heading No 5503 or 5506 or - polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product | |
| | - Other | <p>Manufacture from (g):</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp | |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: | | |
| | - Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered | |
| | - Other | <p>Manufacture from (g):</p> <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5605 | Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | <p>Manufacture from (g):</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials | |

| HS heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
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| 5606 | Gimped yarn, and strip and the like of heading No 5404 or 5405 , gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn | Manufacture from (g): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| Chapter 57 | Carpets and other textile floor coverings: | | |
| | - Of needleloom felt | Manufacture from (g): - natural fibres, or - chemical materials or textile pulp However: | |
| | | - polypropylene filament of heading No 5402, - polypropylene fibres of heading No 5503 or 5506 or - polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product - jute fabric may be used as backing | |
| | - Of other felt | Manufacture from (g): - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| | - Other | Manufacture from (g): - coir or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise processed for spinning Jute fabric may be used as backing | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: | | |
| | - Combined with rubber thread | Manufacture from single yarn (g) | |
| | - Other | Manufacture from (g): | |
| | | - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp, | |
| | | or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| 5805 | Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn | |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: | | |
| | - Containing not more than 90 % by weight of textile materials | Manufacture from yarn | |
| | - Other | Manufacture from chemical materials or textile pulp | |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902 | Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| 5904 | Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn (g) | |
| 5905 | Textile wall coverings: | | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| | - Impregnated, coated, covered or laminated with rubber, plastics or other materials | Manufacture from yarn | |
| | - Other | Manufacture from (g): | |
| | | - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp, or | |
| | | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| 5906 | Rubberized textile fabrics, other than those of heading No 5902: | | |
| | - Knitted or crocheted fabrics | Manufacture from (g): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| | - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials | Manufacture from chemical materials | |
| | - Other | Manufacture from yarn | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: | | |
| | - Incandescent gas mantles, impregnated | Manufacture from tubular knitted gas mantle fabric | |
| | - Other | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading No 5911 | Manufacture from yarn or waste fabrics or rags of heading No 6310 | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| | <p>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911</p> | <p>Manufacture from (g):</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: <ul style="list-style-type: none"> - yarn of polytetrafluoroethylene (h), - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, - monofil of polytetrafluoroethylene (h) - yarn of synthetic textile fibres of poly-<i>p</i>-phenylene terephthalamide, - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (h) - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 - cyclohexanediethanol and isophthalic acid, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp |
| | <p>- Other</p> | <p>Manufacture from (g):</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from yarn (g): |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Manufacture from fabric (g) (i) | |
| | - Other | Manufacture from yarn (g) | |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | Manufacture from fabric | |
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: | | |
| | - Embroidered | Manufacture from yarn (g) (i) | Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product (g) |
| | - Other | Manufacture from yarn (g) (i) | Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47.5% of the ex-works price of the product |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212: | | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | - Embroidered | Manufacture from yarn (<i>i</i>) | Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product (<i>i</i>) |
| | - Fire-resistant equipment of fabric covered with foil of aluminized polyester | Manufacture from yarn (<i>i</i>) | Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product (<i>i</i>) |
| | - Interlinings for collars and cuffs, cut out | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: | | |
| | - Of felt, of nonwovens | Manufacture from (<i>i</i>): - fibres, or - chemical materials or textile pulp | |
| | - Other: | | |
| | -- Embroidered | Manufacture from yarn (<i>g</i>) (<i>j</i>) | Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product |
| | -- Other | Manufacture from yarn (<i>g</i>) (<i>j</i>) | |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from yarn (<i>g</i>): | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: | Manufacture from fabric | |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25% of the ex-works price of the set | |
| ex Chapter 64 | Footwear, gaiters and the like; except for: | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406 | |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 65 | Headgear and parts thereof, except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 6503 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed | Manufacture from yarn or textile fibres (g) | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| 6505 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres (g) | |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate | |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading | |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) | |
| Chapter 69 | Ceramic products | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex Chapter 70 | Glass and glassware; except for : | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 7003 ex 7004 and ex 7005 | Glass with a non- reflecting layer | Manufacture from materials of heading No. 7001 | |
| 7006 | Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: | | |
| | - glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMI standards (<i>k</i>) | Manufacture from non- coated glass plate substrate of heading No 7006 | |
| | - other | Manufacture from materials of heading No 7001 | |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | Manufacture from materials of heading No 7001 | |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading No 7001 | |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of heading No 7001 | |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture in which all the materials used are classified within a heading other than that of the product | Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018) | Manufacture in which all the materials used are classified within a heading other than that of the product | Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool | |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 7101 | Natural or cultured pearls, graded and temporarily strung for convenience of transport | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex 7102, ex 7103 and ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stones | |
| 7106, 7108 and 7110 | Precious metals: | | |
| | - Unwrought | Manufacture from materials not classified within heading No 7106, 7108 or 7110 | Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals |
| | - Semi-manufactured or in powder form | Manufacture from unwrought precious metals | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought | |
| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7117 | Imitation jewellery | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 72 | Iron and steel; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205 | |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206 or 7207 | |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading No 7207 | |
| ex 7218 | Semi-finished products | Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205 | |
| 7219 to 7222 | Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms or semi-finished materials of heading No 7218 | |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading No 7218 | |
| ex 7224 | Semi-finished products | Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205 | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 7225 to 7228 | Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206, 7207, 7218 or 7224 | |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished materials of heading No 7224 | |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 7301 | Sheet piling | Manufacture from materials of heading No 7206 | |
| 7302 | Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails | Manufacture from materials of heading No 7206 | |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading No 7206, 7207, 7218 or 7224 | |
| ex 7307 | Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 7308 | Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used | |
| ex 7315 | Skid chain | Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product | |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7401 | Copper mattes; cement copper (precipitated copper) | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 7402 | Unrefined copper; copper anodes for electrolytic refining | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 7403 | Refined copper and copper alloys, unwrought: | | |
| | - Refined copper | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| | - Copper alloys and refined copper containing other elements | Manufacture from refined copper, unwrought, or waste and scrap of copper | |
| 7404 | Copper waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 7405 | Master alloys of copper | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 75 | Nickel and articles thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7501 to 7503 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7601 | Unwrought aluminium | Manufacture in which: - all the materials used are classified within a heading other than that of the product; and - the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |
| 7602 | Aluminium waste or scrap | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| ex 7616 | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| Chapter 77 | Reserved for possible future use in HS | | |
| ex Chapter 78 | Lead and articles thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7801 | Unwrought lead: | | |
| | - Refined lead | Manufacture from "bullion" or "work" lead | |
| | - Other | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used | |
| 7802 | Lead waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7901 | Unwrought zinc | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used | |
| 7902 | Zinc waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 80 | Tin and articles thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8001 | Unwrought tin | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used | |
| 8002 and 8007 | Tin waste and scrap; other articles of tin | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| Chapter 81 | Other base metals; cermets; articles thereof: | | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| | - Other base metals, wrought; articles thereof | Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product |
| | - Other | Manufacture in which all the materials used are classified within a heading other than that of the product |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |
| 8206 | Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale | Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set |
| 8207 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| ex 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used |
| 8214 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |
| ex 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| ex 8401 | Nuclear fuel elements | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the final product | |
| 8402 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 8403 and ex 8404 | Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers | Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 8406 | Steam turbines and other vapour turbines | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8409 | Parts suitable for use solely or principally with the engines of heading No 8407 or 8408 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 8411 | Turbo-jets, turbo propellers and other gas turbines | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 8412 | Other engines and motors | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| ex 8413 | Rotary positive displacement pumps | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| hex 8414 | Industrial fans, blowers and the like | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 8415 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which all the materials used are classified within a heading other than that of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) | or (4) |
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| 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415 | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| ex 8419 | Machines for wood, paper pulp and paperboard industries | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 8423 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 8425 to 8428 | Lifting, handling, loading or unloading machinery | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product | |
| 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: | | |
| | - Road rollers | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| | - Other | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product | |
| 8430 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex 8431 | Parts suitable for use solely or principally with road rollers | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product | |
| 8441 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product | |
| 8444 to 8447 | Machines of these headings for use in the textile industry | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| ex 8448 | Auxiliary machinery for use with machines of headings Nos 8444 and 8445 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8452 | Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: | | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; - the thread tension, crochet and zigzag mechanisms used are already originating | |
| | - Other | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8456 to 8466 | Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8469 to 8472 | Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines) | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8482 | Ball or roller bearings | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 8484 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8485 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture in which - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8501 | Electric motors and generators (excluding generating sets) | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10% of the ex-works price of the product | |
| | | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 8502 | Electric generating sets and rotary converters | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| ex 8504 | Power supply units for automatic data-processing machines | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| ex 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 8519 | Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 8520 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8523 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8524 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: | | |
| | - Matrices and masters for the production of records | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| | - Other | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
|--------------------------|--|---|---|
| 8525 | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 8527 | Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 8528 | Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 8529 | Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528: | | |

| HS heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
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| (1) | (2) | (3) | or (4) |

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| | - Suitable for use solely or principally with video recording or reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| | - Other | Manufacture: - in which the value of all the materials used does not exceed 4% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 8535 and 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 8537 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517 | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| ex 8541 | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 8542 | Electronic integrated circuits and microassemblies | Manufacture: - in which the value of all the materials used does not exceed 4% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| ex Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for: | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 8710 | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: | | |
| | - With reciprocating internal combustion piston engine of a cylinder capacity: | | |
| | -- Not exceeding 50 cc | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) | or (4) |
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| | -- Exceeding 50 cc | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| | - Other | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| ex 8712 | Bicycles without ball bearings | Manufacture from materials not classified in heading No 8714 | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 8715 | Baby carriages and parts thereof | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex 8804 | Rotochutes | Manufacture from materials of any heading including other materials of heading No 8804 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 8805 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| Chapter 89 | Ships, boats and floating structures | Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 9004 | Spectacles, goggles and the like, corrective, protective or other | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| ex 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used | |
| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used | |
| 9007 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 9011 | Compound optical microscopes, including those for photomicrography, cinemicrography or microprojection | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non- originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| ex 9014 | Other navigational instruments and appliances | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 9016 | Balances of a sensitivity of 5 cg or better, with or without weights | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: | | |
| | - Dentists' chairs incorporating dental appliances or dentists' spittoons | Manufacture from materials of any heading, including other materials of heading No 9018 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| | - Other | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 9026 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor: | |
| | - Parts and accessories | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| | - Other | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 9032 | Automatic regulating or controlling instruments and apparatus | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 9033 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) | or (4) |
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| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 9105 | Other clocks | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 9109 | Clock movements, complete and assembled | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 9111 | Watch cases and parts thereof | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| 9112 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: | | |
| | - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| | - Other | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| ex Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) | |
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| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less | Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| | | - its value does not exceed 25% of the ex-works price of the product; - all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 | |
| 9405 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name- plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 9406 | Prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 9503 | Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |

| HS heading No. (1) | Description of product (2) | Working or processing carried out on non-originating materials that confers originating status (3) or (4) |
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| ex 9506 | Golf clubs and parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used | |
| ex Chapter 96 | Miscellaneous manufactured articles; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from "worked" carving materials of the same heading | |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set | |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |

| HS heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|----------------|------------------------|--|--------|
| (1) | (2) | (3) | or (4) |

| | | | |
|------------|---|---|--|
| 9608 | Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used | |
| 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex 9613 | Lighters with piezo-igniter | Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30% of the ex-works price of the product | |
| ex 9614 | Smoking pipes and pipe bowls | Manufacture from roughly shaped blocks | |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture in which all the materials used are classified within a heading other than that of the product | |

Notes:

- (a) For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.
- (b) For the special conditions relating to "specific processes" see Introductory Note 7.2
- (c) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.
- (d) A "group" is regarded as any part of the heading separated from the rest by a semi-colon.
- (e) In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (f) The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 percent.
- (g) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (h) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery
- (i) See Introductory Note 6
- (j) For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- (k) SEMII-Semiconductor Equipment and Materials Institute Incorporated.

ANNEX III TO PROTOCOL I

Form for movement certificate

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State if they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

| | | | |
|---|---|--|--|
| 1. Exporter (name, full address, country) | EUR.1 No A 000.000 | | |
| | See notes overleaf before completing this form | | |
| 3. Consignee (name, full address, country) (Optional) | 2. Certificate used in preferential trade between | | |
| | and (insert appropriate countries, groups of countries or territories) | | |
| | 4. Country, group of countries or territory in which the products are considered as originating | 5. Country, group of countries or territory of destination | |
| 6. Transport details (Optional) | 7. Remarks | | |
| 8. Item number; Marks and numbers; Number and kind of package ⁽¹⁾ ; Description of goods | 9. Gross mass (kg) or other measure (litres, m ³ , etc.) | 10. Invoices (Optional) | |
| | | | |
| 11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ FormNo..... Customs office..... Issuing country or territory Date (Signature) | Stamp | 12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date..... (Signature) | |

(1) If goods are not packed, indicate number of articles or state "In bulk" as appropriate.

(2) Complete only where the regulations of the exporting country or territory require.

| | |
|---|--|
| <p>13. Request for verification, to:</p> | <p>14. Result of verification</p> |
| <p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>..... <i>(Place and date)</i></p> <p>..... Stamp</p> <p>..... <i>(Signature)</i></p> | <p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/></p> <p>was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/></p> <p>does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... <i>(Place and date)</i></p> <p>..... Stamp</p> <p>..... <i>(Signature)</i></p> <p>..... <i>(Signature)</i></p> <p>(*) Insert X in the appropriate box.</p> |

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

| | | | |
|---|--|---|--|
| 1. Exporter <i>(name, full address, country)</i> | EUR.1 No A 000.000 | | |
| | See notes overleaf before completing this form | | |
| 3. Consignee <i>(name, full address, country) (Optional)</i> | 2. Application for a certificate to be used in preferential trade between | | |
| | and | | |
| | <i>(insert appropriate countries or groups of countries or territories)</i> | | |
| | 4. Country, group of countries or territory in which the products are considered as originating | 5. Country, group of countries or territory of destination | |
| 6. Transport details <i>(Optional)</i> | 7. Remarks | | |
| 8. Item number; Marks and numbers; Number and kind of packages (°); Description of goods | 9. Gross mass (kg) or other measure (litres, m³, etc.) | 10. Invoices <i>(Optional)</i> | |

(1) If goods are not packed, indicate number of articles or state "In bulk" as appropriate

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,
DECLARE that the goods meet the conditions required for the issue of the attached
certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the
above conditions:

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

SUBMIT the following supporting documents: ⁽¹⁾

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

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting
evidence which these authorities may require for the purpose of issuing the
attached certificate, and undertake, if required, to agree to any inspection of
my accounts and to any check on the processes of manufacture of the
above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

⁽¹⁾ For example, import documents, movement certificates, manufacturer's declarations, etc. referring to the products used in manufacture or to the goods re-exported in the same state.

*ANNEX IV TO PROTOCOL I***Invoice declaration**

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...⁽¹⁾) декларира, че освен където е отбелязано друго, тези продукти са с ... преференциален произход⁽²⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n°⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...⁽²⁾.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...⁽¹⁾) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ...⁽²⁾.

Danish version

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

German version

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

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr. ...⁽¹⁾) deklareerib, et need tooted on ...⁽²⁾ sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...⁽²⁾.

English version

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...⁽²⁾.

Italian version

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

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ...⁽²⁾.

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ...⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...⁽¹⁾) jiddikjara li, hliief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...⁽²⁾.

Dutch version

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

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...⁽²⁾ preferencyjne pochodzenie.

Portuguese version

O exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...⁽²⁾.

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ...⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...⁽²⁾ poreklo.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...⁽¹⁾) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...⁽²⁾.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperä tuotteita⁽²⁾.

Swedish version

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

.....
(Place and date)⁽³⁾

.....
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)⁽⁴⁾

NOTES

⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 41 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

⁽³⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁴⁾ See Article 21(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX V A TO PROTOCOL I

Supplier declaration for products having preferential origin status

I, the undersigned, declare that the goods listed on this invoice⁽¹⁾
 were produced in⁽²⁾ and satisfy the rules of origin governing preferential trade
 between the CARIFORUM States and the EC Party.

I undertake to make available to the customs authorities, if required, evidence in support of this
 declaration.

.....⁽³⁾⁽⁴⁾

.....⁽⁵⁾

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a
 supplier's declaration. The footnotes do not have to be reproduced.

- ⁽¹⁾ - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and markedwere produced"
- If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word "invoice"
- ⁽²⁾ The EC Party, Member State, CARIFORUM State, OCT or other ACP State. Where a CARIFORUM State, an OCT or another ACP State is given, a reference must also be made to the EC Party customs office holding any EUR.1 (s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.
- ⁽³⁾ Place and date
- ⁽⁴⁾ Name and function in company
- ⁽⁵⁾ Signature

ANNEX V B TO PROTOCOL I

Supplier declaration for products not having preferential original status

I, the undersigned, declare that the goods listed on this invoice⁽¹⁾ were produced in⁽²⁾ and incorporate the following components or materials which do not have a CARIFORUM State, EC Party, OCT or other ACP State origin for preferential trade:

.....⁽³⁾⁽⁴⁾⁽⁵⁾

.....

.....

.....

.....⁽⁶⁾

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....⁽⁷⁾⁽⁸⁾

.....⁽⁹⁾

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

⁽¹⁾ - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and markedwere produced"

- If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word "invoice"

⁽²⁾ The EC Party, Member State, CARIFORUM State, OCT or other ACP State.

⁽³⁾ Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

⁽⁴⁾ Customs values to be given only if required

⁽⁵⁾ Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".

⁽⁶⁾ "and have undergone the following processing in [the EC Party] [Member State] [CARIFORUM State] [OCT] [other ACP State], to be added with a description of the processing carried out if this information is required.

⁽⁷⁾ Place and date

⁽⁸⁾ Name and function in company

⁽⁹⁾ Signature

ANNEX VI TO PROTOCOL I

Information Certificate

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m².
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

| | | | | | |
|--|--|---|---|-----------------------------|-----------------------------|
| 1. Supplier ⁽¹⁾ | | INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between the | | | |
| 2. Consignee ⁽¹⁾ | | EUROPEAN COMMUNITY and | | | |
| 3. Processor ⁽¹⁾ | | 4. State in which the working or processing has been carried out | | | |
| 6. Customs office of importation ⁽¹⁾ | | 5. For official use | | | |
| 7. Import document ⁽²⁾ Form No Series..... Date <input type="text"/> <input type="text"/> <input type="text"/> | | | | | |
| GOODS SENT TO THE MEMBER STATES OF DESTINATION | | | | | |
| 8. Marks, numbers, quantity and kind of package | | 9. Harmonised Commodity Description and Coding System heading/subheading number (HS code) | | 10. Quantity ⁽¹⁾ | |
| | | | | 11. Value ⁽⁴⁾ | |
| IMPORTED GOODS USED | | | | | |
| 12. Harmonised Commodity Description and Coding System heading/subheading number (HS code) | | | 13. Country of origin | 14. Quantity ⁽³⁾ | 15. Value ⁽²⁾⁽⁵⁾ |
| 16. Nature of the working or processing carried out | | | | | |
| 17. Remarks | | | | | |
| 18. CUSTOMS ENDORSEMENT Declaration certified: Document Form No..... Customs office Date: <input type="text"/> <input type="text"/> <input type="text"/> | | | 19. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the information on this certificate is accurate. ----- <input type="text"/> <input type="text"/> <input type="text"/> (Place) (Date) | | |
| (Signature) | | | (Signature) | | |
| <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Official Stamp </div> | | | | | |

(1)(2)(3)(4)(5) See footnotes on verso

| | |
|---|--|
| <p>REQUEST FOR VERIFICATION The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p> <p>-----</p> <p style="text-align: center;">(Place and date)</p> <p>Official stamp</p> <p>-----</p> <p style="text-align: center;">(Official's signature)</p> | <p>RESULT OF VERIFICATION Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended)(*)</p> <p>-----</p> <p style="text-align: center;">(Place and date)</p> <p>Official stamp</p> <p>-----</p> <p style="text-align: center;">(Official's signature)</p> <p>(*) Delete where not applicable</p> |
|---|--|

NOTES

- (1) Name of individual or business and full address.
 - (2) Optional information.
 - (3) Kg, hl, m³ or other measure.
 - (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
 - (5) The value must be indicated in accordance with the provisions on rules of origin.
-

ANNEX VII TO PROTOCOL I
Form for application for a derogation

| | |
|---|--|
| 1. Commercial description of the finished product 1.1 Customs classification (HS code) | 2. Anticipated annual quantity of exports to the EC Party (weight, No of pieces, meters or other unit) |
| 3. Commercial description of third country materials Customs classification (HS code) | 4. Anticipated annual quantity of third country materials to be used |
| 5. Value of third country materials | 6. Value of finished products |
| 7. Origin of third country materials | 8. Reasons why the rule of origin for the finished product cannot be fulfilled |
| 9. Commercial description of materials originating in States or territories referred to in Articles 3 and 4 | 10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 3 and 4 to be used |
| 11. Value of materials originating in States or territories referred to in Articles 3 and 4 | 12. Working or processing carried out in States or territories referred to in Articles 3 and 4 on third country materials without obtaining origin |
| 13. Duration requested for derogation from..... to..... | 14. Detailed description of working and processing in the CARIFORUM States: |
| 15. Capital structure of the firm concerned | 16. Amount of investments made/foreseen |
| 17. Staff employed/expected | 18. Value added by the working or processing in the CARIFORUM States: 18.1 Labour: 18.2 Overheads: 18.3 Others: |
| 19. Other possible sources of supply for materials | 20. Possible developments to overcome the need for a derogation |
| 21. Observations | |

NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention "see annex" shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.
Boxes 3,4,5,7: "third country" means any country or territory which is not referred to in Articles 3 and 4.
Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 3 and 4 without obtaining origin, before being further processed in the CARIFORUM State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3 and 4.
Box 13: The dates to be indicated are the initial and final one for the period in which EUR 1 certificates may be issued under the derogation.
Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.
Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.
Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.

Neighbouring developing countries

For the implementation of Article 5 of Protocol I the expression "neighbouring developing country" shall refer to the following list of countries:

- *Colombia;*
- *Costa Rica;*
- *Cuba;*
- *El Salvador;*
- *Guatemala;*
- *Honduras;*
- *Nicaragua;*
- *Panama;*
- *Venezuela;*
- *Mexico.*

Overseas countries and territories

Within the meaning of this Protocol "overseas countries and territories" shall mean the countries and territories referred to in Part Four of the Treaty establishing the European Community listed below:

(This list does not prejudice the status of these countries and territories, or future changes in their status.)

1. Country having special relations with the Kingdom of Denmark:

Greenland.

2. Overseas territories of the French Republic:

New Caledonia,
French Polynesia,
French Southern and Antarctic Territories,
Wallis and Futuna Islands.

3. Territorial collectivities of the French Republic:

Mayotte,
Saint Pierre and Miquelon.

4. Overseas countries of the Kingdom of the Netherlands:

Aruba,
Netherlands Antilles:
Bonaire,
Curaçao,
Saba,
Sint Eustatius,
Sint Maarten.

5. British overseas countries and territories:

Anguilla,
Cayman Islands,
Falkland Islands,
South Georgia and South Sandwich Islands,
Montserrat,
Pitcairn,
Saint Helena, Ascension Island, Tristan da Cunha
British Antarctic Territory,
British Indian Ocean Territory,
Turks and Caicos Islands,
British Virgin Islands.

ANNEX X to Protocol I

| HS/CN-code | Description |
|---|--|
| 1701 | Cane or beet sugar and chemically pure sucrose, in solid form |
| 1702 | Sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel (excl. cane or beet sugar and chemically pure sucrose) |
| ex 1704 90 corresponding to 1704 90 99 | Sugar confectionery, not containing cocoa (excl. chewing gum; liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances; white chocolate; pastes, including marzipan, in immediate packings of a net content of 1 kg or more; throat pastilles and cough drops; sugar-coated (panned) goods; gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery; boiled sweets; toffees, caramels and similar sweet; compressed tablets) |
| ex 1806 10 corresponding to 1806 10 30 | Cocoa powder, containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| ex 1806 10 corresponding to 1806 10 90 | Cocoa powder, containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| ex 1806 20 corresponding to 1806 20 95 | Food preparations containing cocoa in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (excl. cocoa powder, preparations containing 18 % or more by weight of cocoa butter or containing a combined weight of 25 % or more of cocoa butter and milkfat; chocolate milk crumb; chocolate flavour coating; chocolate and chocolate products; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa; spreads containing cocoa; preparations containing cocoa for making beverages) |
| ex 1901 90 corresponding to 1901 90 99 | Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excl. food preparations containing no or less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch; food preparations in powder form of goods of headings 0401 to 0404; preparations for infant use, put up for retail sale; mixes and doughs for the preparation of bakers' wares of heading 1905) |
| ex 2101 12 corresponding to | Preparations with a basis of coffee (excl. extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates) |

| | |
|---|---|
| 2101 12 98 | |
| ex 2101 20 Corresponding to 2101 20 98 | Preparations with a basis of tea or mate (excl. extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates) |
| ex 2106 90 corresponding to 2106 90 59 | Flavoured or coloured sugar syrups (excl. isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup) |
| ex 2106 90 corresponding to 2106 90 98 | Food preparations not elsewhere specified or included (excl. protein concentrates and textured protein substances; compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages; flavoured or coloured sugar syrups; preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch) |
| ex 3302 10 corresponding to 3302 10 29 | Preparations based on odoriferous substances, of a kind used in the drink industries, containing all flavouring agents characterising a beverage and with an actual alcoholic strength by volume not exceeding 0,5 % (excl. preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch) |

Other ACP States

Within the meaning of this Protocol "other ACP States" shall mean the States listed below:

- Angola
- Benin
- Botswana
- Burkina Faso
- Burundi
- Cameroun
- Cape Verde
- Central African Republic
- Chad
- Cook Islands
- Comoros
- Ivory Coast
- Democratic Republic of Congo
- Djibouti
- Equatorial Guinea
- Eritrea
- Ethiopia
- Federated States of Micronesia
- Fiji
- Gabon
- Gambia
- Ghana
- Guinea
- Guinea Bissau
- Kenya
- Kiribati
- Lesotho
- Liberia
- Madagascar
- Malawi
- Mali
- Marshall Islands
- Mauritania
- Mauritius
- Mozambique
- Namibia
- Nauru
- Niger
- Niue
- Nigeria
- Palau
- Papua New Guinea
- Republic of Congo
- Rwanda
- Samoa
- Sao Tomé and Príncipe
- Senegal
- Seychelles
- Sierra Leone
- Solomon Islands
- Somalia
- Sudan
- Swaziland
- Tanzania
- Togo
- Tonga
- Tuvalu
- Uganda
- Vanuatu
- Zambia
- Zimbabwe

**Products originating in South Africa excluded from cumulation provided for in
Article 4**

PROCESSED AGRICULTURAL PRODUCTS

| | | |
|--|---|---|
| Yoghurt | 17049061 | 19022091 |
| 04031051 | 17049065 | 19022099 |
| 04031053 | 17049071 | 19023010 |
| 04031059 | 17049075 | 19023090 |
| 04031091 | 17049081 | 19024010 |
| 04031093 | 17049099 | 19024090 |
| 04031099 | Cocoa powder | Tapioca |
| Other fermented or acidified milk and cream | 18061015 | 19030000 |
| 04039071 | 18061020 | Prepared foods |
| 04039073 | 18061030 | 19041010 |
| 04039079 | 18061090 | 19041030 |
| 04039091 | Other cocoa preparations | 19041090 |
| 04039093 | 18062010 | 19042010 |
| 04039099 | 18062030 | 19042091 |
| Dairy spreads | 18062050 | 19042095 |
| 04052010 | 18062070 | 19042099 |
| 04052030 | 18062080 | 19043000 |
| Edible vegetables | 18062095 | 19049010 |
| 07104000 | 18063100 | 19049080 |
| 07119030 | 18063210 | Bread, pastry, cakes, biscuits and other bakers' wares |
| Pectic substances, pectinates and pectates | 18063290 | 19051000 |
| 13022010 | 18069011 | 19052010 |
| 13022090 | 18069019 | 19052030 |
| Other margarine | 18069031 | 19052090 |
| 15179010 | 18069039 | 19053111 |
| Fructose | 18069050 | 19053119 |
| 17025000 | 18069060 | 19053130 |
| 17029010 | 18069070 | 19053191 |
| Chewing gum | 18069090 | 19053199 |
| 17041011 | Food preparations for infant use | 19053205 |
| 17041019 | 19011000 | 19053211 |
| 17041091 | 19012000 | 19053219 |
| 17041099 | 19019011 | 19053291 |
| Other sugar confectionery | 19019019 | 19053299 |
| 17049010 | 19019091 | 19054010 |
| 17049030 | 19019099 | 19054090 |
| 17049051 | Pasta | 19059010 |
| 17049055 | 19021100 | 19059020 |
| | 19021910 | 19059030 |
| | 19021990 | 19059040 |

| | | |
|---|--|--|
| 19059045 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength | Essential oils |
| 19059055 | 22071000 | 33019010 |
| 19059060 | 22072000 | 33019021 |
| 19059090 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | 33019090 |
| Other preparations of vegetables, fruit, nuts and other edible parts of plants | 22084011 | Mixtures of odoriferous substances |
| 20019030 | 22084039 | 33021010 |
| 20019040 | 22084051 | 33021021 |
| 20041091 | 22084099 | 33021029 |
| 20049010 | 22089091 | Casein, caseinates and other casein derivatives; casein glues |
| 20052010 | 22089099 | 35011050 |
| 20058000 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | 35011090 |
| 20089985 | 24021000 | 35019090 |
| 20089991 | 24022010 | Dextrins and other modified starches |
| Miscellaneous edible preparations | 24022090 | 35051010 |
| 21011111 | 24029000 | 35051090 |
| 21011119 | Smoking tobacco and other | 35052010 |
| 21011292 | 24031010 | 35052030 |
| 21012098 | 24031090 | 35052050 |
| 21013011 | 24039100 | 35052090 |
| 21013019 | 24039910 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations |
| 21013091 | 24039990 | 38091010 |
| 21013099 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | 38091030 |
| 21021010 | 29054300 | 38091050 |
| 21021031 | 29054411 | 38091090 |
| 21021039 | 29054419 | Industrial monocarboxylic fatty acids acid oils from refining |
| 21021090 | 29054491 | 38231300 |
| 21022011 | 29054499 | 38231910 |
| 21032000 | 29054500 | 38231930 |
| 21050010 | | 38231990 |
| 21050091 | | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries |
| 21050099 | | |
| 21061020 | | |
| 21061080 | | |
| 21069020 | | |
| 21069098 | | |
| Waters | | |
| 22029091 | | |
| 22029095 | | |
| 22029099 | | |
| Vermouth and other wine | | |
| 22051010 | | |
| 22051090 | | |
| 22059010 | | |
| 22059090 | | |

38246011
38246019

38246091
38246099

BASIC AGRICULTURAL PRODUCTS

| | | |
|---------------------------------|----------------------------|------------------------------|
| Live bovine animals | 02102090 | 04041034 |
| 01029005 | 02109951 | 04041036 |
| 01029021 | 02109990 | 04041038 |
| 01029029 | Milk and cream, | 04049021 |
| 01029041 | concentrated or | 04049023 |
| 01029049 | containing added | 04049029 |
| 01029051 | sugar or other | 04049081 |
| 01029059 | sweetening matter | 04049083 |
| 01029061 | 04021011 | 04049089 |
| 01029069 | 04021019 | Butter and other fats |
| 01029071 | 04021091 | and oils derived from |
| 01029079 | 04021099 | milk; dairy spreads |
| Meat of bovine | 04022111 | 04051011 |
| animals, fresh or | 04022117 | 04051019 |
| chilled | 04022119 | 04051030 |
| 02011000 | 04022191 | 04051050 |
| 02012020 | 04022199 | 04051090 |
| 02012030 | 04022911 | 04052090 |
| 02012050 | 04022915 | 04059010 |
| 02012090 | 04022919 | 04059090 |
| 02013000 | 04022991 | Cheese and curd |
| Meat of bovine | 04022999 | 04062010 |
| animals, frozen | Buttermilk, curdled | 04064010 |
| 02021000 | milk and cream, | 04064050 |
| 02022010 | yogurt, kephir and | 04069001 |
| 02022030 | other fermented or | 04069013 |
| 02022050 | acidified milk and | 04069015 |
| 02022090 | cream | 04069017 |
| 02023010 | 04039011 | 04069018 |
| 02023050 | 04039013 | 04069019 |
| 02023090 | 04039019 | 04069023 |
| Edible offal of bovine | 04039031 | 04069025 |
| animals, swine, sheep, | 04039033 | 04069027 |
| goats, horses, asses, | 04039039 | 04069029 |
| mules or hinnies, fresh, | Whey | 04069032 |
| chilled or frozen | 04041002 | 04069035 |
| 02061095 | 04041004 | 04069037 |
| 02062991 | 04041006 | 04069039 |
| Meat and edible meat | 04041012 | 04069061 |
| offal, salted, in brine, | 04041014 | 04069063 |
| dried or smoked; | 04041016 | 04069073 |
| edible flours and meals | 04041026 | 04069075 |
| of meat or meat offal | 04041028 | 04069076 |
| 02102010 | 04041032 | 04069079 |

| | | |
|--------------------------------|------------------------------|-------------------------------|
| 04069081 | 10063042 | Other prepared or |
| 04069082 | 10063044 | preserved meat, meat |
| 04069084 | 10063046 | offal or blood |
| 04069085 | 10063048 | 16025010 |
| Cut flowers and flower | 10063061 | 16029061 |
| buds | 10063063 | Cane or beet sugar and |
| 06031100 | 10063065 | chemically pure |
| 06031200 | 10063067 | sucrose, in solid form |
| 06031400 | 10063092 | 17011190 |
| 06039000 | 10063094 | 17011290 |
| Other vegetables, fresh | 10063096 | 17019100 |
| or chilled | 10063098 | 17019910 |
| 07099060 | 10064000 | 17019990 |
| Bananas | Grain sorghum | Other sugars |
| 08030019 | 10070010 | 17022010 |
| Citrus fruit | 10070090 | 17022090 |
| 08051020 | Cereal flours other | 17023010 |
| 08054000 | than of wheat or | 17023051 |
| 08055010 | meslin | 17023059 |
| Apples, pears and | 11022010 | 17023091 |
| quinces | 11022090 | 17023099 |
| 08081010 | 11029050 | 17024010 |
| 08081080 | Cereal groats, meal | 17024090 |
| 08082010 | and pellets | 17026010 |
| 08082050 | 11031310 | 17026080 |
| Maize | 11031390 | 17026095 |
| 10051090 | 11031950 | 17029030 |
| 10059000 | 11032040 | 17029075 |
| Rice | 11032050 | 17029079 |
| 10061021 | Cereal grains | 17029080 |
| 10061023 | otherwise worked | 17029099 |
| 10061025 | 11041950 | Tomatoes prepared or |
| 10061027 | 11041991 | preserved otherwise |
| 10061092 | 11042310 | than by vinegar or |
| 10061094 | 11042330 | acetic acid |
| 10061096 | 11042390 | 20021010 |
| 10061098 | 11042399 | 20021090 |
| 10062011 | 11043090 | 20029011 |
| 10062013 | Starches; inulin | 20029019 |
| 10062015 | 11081100 | 20029031 |
| 10062017 | 11081200 | 20029039 |
| 10062092 | 11081300 | 20029091 |
| 10062094 | 11081400 | 20029099 |
| 10062096 | 11081910 | Other vegetables |
| 10062098 | 11081990 | prepared or preserved |
| 10063021 | 11082000 | otherwise than by |
| 10063023 | Wheat gluten, whether | vinegar or acetic acid |
| 10063025 | or not dried | 20056000 |
| 10063027 | 11090000 | |

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|--|-----------------------------|----------|
| Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes | 20089298 | 22042137 |
| 20071010 | Fruit juices | 22042138 |
| 20079110 | 20091199 | 22042142 |
| 20079130 | 20094110 | 22042143 |
| 20079910 | 20094191 | 22042144 |
| 20079920 | 20094930 | 22042146 |
| 20079931 | 20094993 | 22042147 |
| 20079933 | 20096110 | 22042148 |
| 20079935 | 20096190 | 22042162 |
| 20079939 | 20096911 | 22042166 |
| 20079955 | 20096919 | 22042167 |
| 20079957 | 20096951 | 22042168 |
| Fruit, nuts and other edible parts of plants | 20096959 | 22042169 |
| 20083055 | 20096971 | 22042171 |
| 20083071 | 20096979 | 22042174 |
| 20083075 | 20096990 | 22042176 |
| 20084051 | 20097110 | 22042177 |
| 20084059 | 20097191 | 22042178 |
| 20084071 | 20097199 | 22042179 |
| 20084079 | 20097911 | 22042180 |
| 20084090 | 20097919 | 22042184 |
| 20085061 | 20097930 | 22042187 |
| 20085069 | 20097991 | 22042188 |
| 20085071 | 20097993 | 22042189 |
| 20085079 | 20097999 | 22042191 |
| 20085092 | 20098071 | 22042192 |
| 20085094 | 20099049 | 22042194 |
| 20085099 | 20099071 | 22042195 |
| 20087061 | Food preparations | 22042196 |
| 20087069 | 21069030 | 22042911 |
| 20087071 | 21069055 | 22042912 |
| 20087079 | 21069059 | 22042913 |
| 20087092 | Wine of fresh grapes | 22042917 |
| 20087098 | 22041011 | 22042918 |
| 20089251 | 22041091 | 22042942 |
| 20089259 | 22042111 | 22042943 |
| 20089272 | 22042112 | 22042944 |
| 20089274 | 22042113 | 22042946 |
| 20089276 | 22042117 | 22042947 |
| 20089278 | 22042118 | 22042948 |
| 20089292 | 22042119 | 22042962 |
| 20089293 | 22042122 | 22042964 |
| 20089294 | 22042124 | 22042965 |
| 20089296 | 22042126 | 22042971 |
| 20089297 | 22042127 | 22042972 |
| | 22042128 | 22042982 |
| | 22042132 | 22042983 |
| | 22042134 | 22042984 |
| | 22042136 | 22042987 |

| | | |
|----------|---|--|
| 22042988 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | 22089099 |
| 22042989 | | Residues and waste from the food industries |
| 22042991 | | 23021010 |
| 22042992 | | 23021090 |
| 22042994 | | 23031011 |
| 22042995 | | |
| 22042996 | | |
| | | 22089091 |

INDUSTRIAL PRODUCTS

| | | |
|----------------------------|-------------------------------------|--|
| Unwrought aluminium | 76012099 | |
| 76011000 | Aluminium powders and flakes | |
| 76012010 | 76031000 | |
| 76012091 | 76032000 | |

FISHERY PRODUCTS

| | | |
|-------------------------------|----------|---------------------|
| Live fish | 03023590 | 03026967 |
| 03011090 | 03023911 | 03026968 |
| 03019110 | 03023919 | 03026969 |
| 03019190 | 03024000 | 03026975 |
| 03019200 | 03025010 | 03026981 |
| 03019300 | 03025090 | 03026985 |
| 03019400 | 03026110 | 03026986 |
| 03019500 | 03026130 | 03026991 |
| 03019911 | 03026180 | 03026992 |
| 03019919 | 03026200 | 03026994 |
| 03019980 | 03026300 | 03026995 |
| Fish, fresh or chilled | 03026400 | 03026999 |
| 03021110 | 03026520 | 03027000 |
| 03021190 | 03026550 | Fish, frozen |
| 03021200 | 03026590 | 03031000 |
| 03021900 | 03026600 | 03032110 |
| 03022110 | 03026700 | 03032190 |
| 03022130 | 03026911 | 03032200 |
| 03022190 | 03026919 | 03032900 |
| 03022200 | 03026921 | 03033110 |
| 03022300 | 03026925 | 03033130 |
| 03022910 | 03026931 | 03033190 |
| 03022990 | 03026933 | 03033200 |
| 03023110 | 03026935 | 03033300 |
| 03023190 | 03026941 | 03033910 |
| 03023210 | 03026945 | 03033920 |
| 03023290 | 03026951 | 03033930 |
| 03023310 | 03026955 | 03033980 |
| 03023390 | 03026961 | 03034111 |
| 03023490 | 03026966 | 03034113 |

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|----------|-------------------------------|-------------------------------|
| 03034119 | 03037931 | 03042073 |
| 03034190 | 03037935 | 03042083 |
| 03034212 | 03037937 | 03042087 |
| 03034218 | 03037941 | 03042091 |
| 03034232 | 03037945 | 03042919 |
| 03034238 | 03037951 | 03042919 |
| 03034252 | 03037955 | 03042945 |
| 03034258 | 03037960 | 03042951 |
| 03034290 | 03037962 | 03042953 |
| 03034311 | 03037965 | 03042955 |
| 03034313 | 03037971 | 03042975 |
| 03034319 | 03037975 | 03042979 |
| 03034390 | 03037981 | 03042999 |
| 03034490 | 03037983 | 03049010 |
| 03034590 | 03037985 | 03049031 |
| 03034690 | 03037987 | 03049039 |
| 03034921 | 03037991 | 03049041 |
| 03034923 | 03037992 | 03049057 |
| 03034929 | 03037993 | 03049059 |
| 03034941 | 03037994 | 03049097 |
| 03034943 | 03037996 | 03049100 |
| 03034949 | 03037998 | 03049923 |
| 03034980 | 03038000 | 03049931 |
| 03035100 | Fish fillets and other | 03049933 |
| 03035210 | fish meat | 03049951 |
| 03035230 | 03041011 | 03049955 |
| 03035290 | 03041013 | 03049961 |
| 03037110 | 03041091 | 03049975 |
| 03037130 | 03041110 | Fish, dried, salted or |
| 03037190 | 03041190 | in brine; smoked fish |
| 03037200 | 03041919 | 03051000 |
| 03037300 | 03041931 | 03052000 |
| 03037430 | 03041933 | 03053011 |
| 03037490 | 03041935 | 03053019 |
| 03037520 | 03041997 | 03053030 |
| 03037550 | 03042011 | 03053050 |
| 03037590 | 03042013 | 03053090 |
| 03037600 | 03042021 | 03054100 |
| 03037700 | 03042029 | 03054200 |
| 03037811 | 03042031 | 03054910 |
| 03037812 | 03042033 | 03054920 |
| 03037813 | 03042035 | 03054930 |
| 03037819 | 03042037 | 03054945 |
| 03037890 | 03042041 | 03054950 |
| 03037911 | 03042043 | 03054980 |
| 03037919 | 03042059 | 03055110 |
| 03037921 | 03042061 | 03055190 |
| 03037923 | 03042069 | 03055911 |
| 03037929 | 03042071 | 03055919 |

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|------------------------------|--------------------------------|------------------------------|
| 03055930 | 03071090 | 16041418 |
| 03055950 | 03072100 | 16041490 |
| 03055970 | 03072910 | 16041511 |
| 03055980 | 03072990 | 16041519 |
| 03056100 | 03073110 | 16041590 |
| 03056200 | 03073190 | 16041600 |
| 03056300 | 03073910 | 16041910 |
| 03056910 | 03073990 | 16041931 |
| 03056930 | 03074110 | 16041939 |
| 03056950 | 03074191 | 16041950 |
| 03056980 | 03074199 | 16041991 |
| 03056990 | 03074901 | 16041992 |
| Crustaceans | 03074911 | 16041993 |
| 03061110 | 03074918 | 16041994 |
| 03061190 | 03074931 | 16041995 |
| 03061210 | 03074933 | 16041998 |
| 03061290 | 03074935 | 16042005 |
| 03061310 | 03074938 | 16042010 |
| 03061330 | 03074951 | 16042030 |
| 03061350 | 03074959 | 16042040 |
| 03061350 | 03074971 | 16042050 |
| 03061380 | 03074991 | 16042070 |
| 03061380 | 03074999 | 16042070 |
| 03061410 | 03075100 | 16042090 |
| 03061430 | 03075910 | 16043010 |
| 03061490 | 03075910 | 16043090 |
| 03061910 | 03075990 | Crustaceans, molluscs |
| 03061930 | 03079100 | and other aquatic |
| 03061990 | 03079911 | invertebrates, |
| 03062100 | 03079913 | prepared or preserved |
| 03062210 | 03079915 | 1605 10 00 |
| 03062291 | 03079918 | 1605 20 10 |
| 03062299 | 03079990 | 1605 20 91 |
| 03062310 | Prepared or preserved | 1605 20 99 |
| 03062331 | fish; caviar and caviar | 1605 30 00 |
| 03062339 | substitutes | 1605 40 00 |
| 03062390 | 16041100 | 1605 90 11 |
| 03062410 | 16041210 | 1605 90 19 |
| 03062430 | 16041291 | 1605 90 30 |
| 03062490 | 16041299 | 1605 90 90 |
| 03062910 | 16041311 | Stuffed pasta |
| 03062930 | 16041319 | 19022010 |
| 03062990 | 16041390 | |
| Molluscs and other | 16041411 | |
| aquatic invertebrates | 16041416 | |

ANNEX XIII to Protocol 1

**Products originating in South Africa for which the cumulation provisions of Article
4 apply after 31 December 2009**

BASIC AGRICULTURAL PRODUCTS

| | | |
|------------------------------|---------------------------------|----------|
| Live horses, asses, | 02032913 | 02071290 |
| mules and hinnies | 02032915 | 02071310 |
| 01011090 | 02032955 | 02071320 |
| 01019030 | 02032959 | 02071330 |
| Live swine | Meat of sheep or goats, | 02071340 |
| 01039110 | fresh, chilled or frozen | 02071350 |
| 01039211 | 02041000 | 02071360 |
| 01039219 | 02042100 | 02071370 |
| Live sheep and goats | 02042210 | 02071399 |
| 01041030 | 02042230 | 02071410 |
| 01041080 | 02042250 | 02071420 |
| 01042090 | 02042290 | 02071430 |
| Live poultry | 02042300 | 02071440 |
| 01051111 | 02043000 | 02071450 |
| 01051119 | 02044100 | 02071460 |
| 01051191 | 02044210 | 02071470 |
| 01051199 | 02044230 | 02071499 |
| 01051200 | 02044250 | 02072410 |
| 01051920 | 02044290 | 02072490 |
| 01051990 | 02044310 | 02072510 |
| 01059400 | 02044390 | 02072590 |
| 01059910 | 02045011 | 02072610 |
| 01059920 | 02045013 | 02072620 |
| 01059930 | 02045015 | 02072630 |
| 01059950 | 02045019 | 02072640 |
| Meat of swine, fresh, | 02045031 | 02072650 |
| chilled or frozen | 02045039 | 02072660 |
| 02031110 | 02045051 | 02072670 |
| 02031211 | 02045053 | 02072680 |
| 02031219 | 02045055 | 02072699 |
| 02031911 | 02045059 | 02072710 |
| 02031913 | 02045071 | 02072720 |
| 02031915 | 02045079 | 02072730 |
| 02031955 | Meat and edible offal, | 02072740 |
| 02031959 | of poultry | 02072750 |
| 02032110 | 02071110 | 02072760 |
| 02032211 | 02071130 | 02072770 |
| 02032219 | 02071190 | 02072780 |
| 02032911 | 02071210 | 02072799 |

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| 02073211 | 02101139 | 04029919 |
| 02073215 | 02101190 | 04029931 |
| 02073219 | 02101211 | 04029939 |
| 02073251 | 02101219 | 04029991 |
| 02073259 | 02101290 | 04029999 |
| 02073290 | 02101910 | Buttermilk, curdled |
| 02073311 | 02101920 | milk and cream, |
| 02073319 | 02101930 | yogurt, kephir and |
| 02073351 | 02101940 | other fermented or |
| 02073359 | 02101950 | acidified milk and |
| 02073390 | 02101960 | cream |
| 02073511 | 02101970 | 04031011 |
| 02073515 | 02101981 | 04031013 |
| 02073521 | 02101989 | 04031019 |
| 02073523 | 02101990 | 04031031 |
| 02073525 | 02109100 | 04031033 |
| 02073531 | 02109200 | 04031039 |
| 02073541 | 02109300 | 04039051 |
| 02073551 | 02109921 | 04039053 |
| 02073553 | 02109929 | 04039059 |
| 02073561 | 02109931 | 04039061 |
| 02073563 | 02109939 | 04039063 |
| 02073571 | 02109941 | 04039069 |
| 02073579 | 02109949 | Whey |
| 02073599 | Milk and cream, not | 04041052 |
| 02073611 | concentrated | 04041054 |
| 02073615 | 04011010 | 04041056 |
| 02073621 | 04011090 | 04041058 |
| 02073623 | 04012011 | 04041062 |
| 02073625 | 04012019 | 04041072 |
| 02073631 | 04012091 | 04041074 |
| 02073641 | 04012099 | 04041076 |
| 02073651 | 04013011 | 04041078 |
| 02073653 | 04013019 | 04041082 |
| 02073661 | 04013031 | 04041084 |
| 02073663 | 04013039 | Cheese and curd |
| 02073671 | 04013091 | 04061020 |
| 02073679 | 04013099 | 04061080 |
| 02073690 | Milk and cream, | 04062090 |
| Fats | concentrated | 04063010 |
| 02090011 | 04029111 | 04063031 |
| 02090019 | 04029119 | 04063039 |
| 02090030 | 04029131 | 04063090 |
| 02090090 | 04029139 | 04064090 |
| Meat and edible meat | 04029151 | 04069021 |
| offal | 04029159 | 04069050 |
| 02101111 | 04029191 | 04069069 |
| 02101119 | 04029199 | 04069078 |
| 02101131 | 04029911 | 04069086 |

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| 04069087 | 07070090 | 07119080 |
| 04069088 | Leguminous vegetables | 07119090 |
| 04069093 | 07081000 | Dried vegetables |
| 04069099 | 07082000 | 07122000 |
| Birds' eggs | 07089000 | 07123100 |
| 04070011 | Other vegetables | 07123200 |
| 04070019 | 07092000 | 07123300 |
| 04070030 | 07093000 | 07123900 |
| 04081180 | 07094000 | 07129019 |
| 04081981 | 07095100 | 07129030 |
| 04081989 | 07095930 | 07129050 |
| 04089180 | 07095990 | 07129090 |
| 04089980 | 07096010 | Manioc, arrowroot, |
| Natural honey | 07097000 | salep, Jerusalem |
| 04090000 | 07099010 | artichokes, sweet |
| Cut flowers and flower | 07099020 | potatoes and similar |
| buds | 07099039 | roots and tubers |
| 06031300 | 07099040 | 07141010 |
| 06031910 | 07099050 | 07141091 |
| 06031990 | 07099070 | 07141099 |
| Potatoes | 07099080 | 07142090 |
| 07019050 | 07099090 | 07149011 |
| 07020000 | Vegetables (uncooked | 07149019 |
| 07031011 | or cooked by steaming | |
| 07031019 | or boiling in water), | Nuts, fresh or dried |
| 07031090 | frozen | 08021190 |
| 07039000 | 07101000 | 08024000 |
| Cabbages, | 07102100 | Bananas |
| cauliflowers, kohlrabi, | 07102200 | 08030011 |
| kale and similar edible | 07102900 | 08030090 |
| brassicas, fresh or | 07103000 | Dates, figs, pineapples, |
| chilled | 07108010 | avocados, guavas, |
| 07041000 | 07108051 | mangoes and |
| 07042000 | 07108061 | mangosteens, fresh or |
| 07049010 | 07108069 | dried |
| 07049090 | 07108070 | 08042010 |
| Lettuce and chicory | 07108080 | 08042090 |
| 07051100 | 07108085 | 08043000 |
| 07051900 | 07108095 | Citrus fruit, fresh or |
| 07052100 | 07109000 | dried |
| 07052900 | Vegetables | 08051080 |
| Edible roots | provisionally | 08052010 |
| 07061000 | preserved | 08052030 |
| 07069010 | 07112090 | 08052050 |
| 07069030 | 07114000 | 08052070 |
| 07069090 | 07115100 | 08052090 |
| Cucumbers and | 07115900 | 08055090 |
| gherkins | 07119050 | 08059000 |
| 07070005 | 07119070 | Grapes, fresh or dried |

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| 08061010 | Fruit and nuts, | 11010090 |
| 08061090 | provisionally | Cereal flours other |
| Melons (including | preserved (for | than of wheat or |
| watermelons) and | example, by sulphur | meslin |
| papaws (papayas), | dioxide gas, in brine, in | 11021000 |
| fresh | sulphur water or in | 11029010 |
| 08071100 | other preservative | 11029030 |
| 08071900 | solutions), but | 11029090 |
| Quinces | unsuitable in that state | Cereal groats, meal |
| 08082090 | for immediate | and pellets |
| Apricots, cherries, | consumption | 11031110 |
| peaches (including | 08121000 | 11031190 |
| nectarines), plums and | 08129010 | 11031910 |
| sloes, fresh | 08129020 | 11031930 |
| 08091000 | 08129070 | 11031940 |
| 08092005 | 08129098 | 11031990 |
| 08092095 | Fruit, dried, other than | 11032010 |
| 08093010 | that of headings 0801 | 11032020 |
| 08093090 | to 0806; mixtures of | 11032030 |
| 08094005 | nuts or dried fruits | 11032060 |
| Other fruit, fresh | 08132000 | 11032090 |
| 08101000 | 08134010 | Cereal grains |
| 08102090 | 08135019 | otherwise worked |
| 08104090 | 08135091 | 11041210 |
| 08105000 | 08135099 | 11041290 |
| 08106000 | Pepper | 11041910 |
| 08109050 | 09042010 | 11041930 |
| 08109060 | Wheat and meslin | 11041961 |
| 08109070 | 10011000 | 11041969 |
| 08109095 | 10019010 | 11041999 |
| Fruit and nuts, | 10019091 | 11042220 |
| uncooked or cooked by | 10019099 | 11042230 |
| steaming or boiling in | Rye | 11042250 |
| water, frozen, whether | 10020000 | 11042290 |
| or not containing | Barley | 11042298 |
| added sugar or other | 10030010 | 11042901 |
| sweetening matter | 10030090 | 11042903 |
| 08111011 | Oats | 11042905 |
| 08111019 | 10040000 | 11042907 |
| 08112011 | Buckwheat, millet and | 11042909 |
| 08112031 | canary seed; other | 11042911 |
| 08112039 | cereals | 11042918 |
| 08112059 | 10081000 | 11042930 |
| 08119011 | 10082000 | 11042951 |
| 08119019 | 10089010 | 11042955 |
| 08119039 | 10089090 | 11042959 |
| 08119075 | Wheat or meslin flour | 11042981 |
| 08119080 | 11010011 | 11042985 |
| 08119095 | 11010015 | 11042989 |

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| 11043010 | 15141190 | 16029069 |
| Flour, meal, powder, flakes, granules and pellets of potatoes | 15141990 | 16029072 |
| 11051000 | 15149190 | 16029074 |
| 11052000 | 15149990 | 16029076 |
| Flour, meal and powder of the dried leguminous vegetables | Degras, residues | 16029078 |
| 11061000 | 15220031 | 16029098 |
| 11062010 | 15220039 | Other sugars, including chemically pure lactose |
| 11062090 | Sausages and similar products, of meat, meat offal or blood | 17021100 |
| 11063010 | 16010091 | 17021900 |
| 11063090 | 16010099 | Pasta |
| Malt, whether or not roasted | Other prepared or preserved meat, meat offal or blood | 19022030 |
| 11071011 | 16021000 | Vegetables, fruit, nuts and other edible parts of plants |
| 11071019 | 16022011 | 20011000 |
| 11071091 | 16022019 | 20019050 |
| 11071099 | 16022090 | 20019065 |
| 11072000 | 16023111 | 20019093 |
| Other vegetable products | 16023119 | 20019099 |
| 12129120 | 16023130 | Mushrooms and truffles |
| 12129180 | 16023190 | 20031020 |
| Pig fat | 16023211 | 20031030 |
| 15010019 | 16023219 | 20032000 |
| 15043010 | 16023230 | 20039000 |
| Soya | 16023290 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen |
| 15071090 | 16023921 | 20041010 |
| 15079090 | 16023929 | 20041099 |
| Olive oil and its fractions | 16023940 | 20049050 |
| 15091010 | 16023980 | 20049091 |
| 15091090 | 16024110 | 20049098 |
| 15099000 | 16024190 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen |
| 15100010 | 16024210 | 20051000 |
| Other oils and their fractions | 16024290 | 20052020 |
| 15100090 | 16024911 | 20052080 |
| Sunflower | 16024913 | 20054000 |
| 15121191 | 16024915 | 20055100 |
| 15121199 | 16024919 | 20055900 |
| 15121990 | 16024930 | |
| 15122190 | 16024950 | |
| 15122990 | 16024990 | |
| Rape, colza or mustard oil and fractions thereof | 16025031 | |
| | 16025039 | |
| | 16025080 | |
| | 16029010 | |
| | 16029031 | |
| | 16029041 | |
| | 16029051 | |

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| Vegetables, fruit, nuts, | 20085039 | 20091919 |
| fruit-peel and other | 20085051 | 20091991 |
| parts of plants, | 20085059 | 20091998 |
| preserved by sugar | 20086011 | 20092100 |
| 20060031 | 20086019 | 20092911 |
| 20060035 | 20086031 | 20092919 |
| 20060038 | 20086039 | 20092991 |
| 20060099 | 20086050 | 20092999 |
| Jams, fruit jellies, | 20086060 | 20093111 |
| marmalades, fruit or | 20086070 | 20093119 |
| nut purée and fruit or | 20086090 | 20093151 |
| nut pastes | 20087011 | 20093159 |
| 20071091 | 20087019 | 20093191 |
| 20071099 | 20087031 | 20093199 |
| 20079190 | 20087039 | 20093911 |
| 20079991 | 20087051 | 20093919 |
| 20079993 | 20087059 | 20093931 |
| 20079998 | 20088011 | 20093939 |
| Fruit, nuts and other | 20088019 | 20093951 |
| edible parts of plants | 20088031 | 20093955 |
| 20081194 | 20088039 | 20093959 |
| 20081198 | 20088050 | 20093991 |
| 20081919 | 20088070 | 20093995 |
| 20081995 | 20088090 | 20093999 |
| 20081999 | 20089216 | 20094199 |
| 20082011 | 20089218 | 20094911 |
| 20082031 | 20089921 | 20094919 |
| 20082051 | 20089923 | 20094991 |
| 20082059 | 20089924 | 20094999 |
| 20082071 | 20089928 | 20095010 |
| 20082079 | 20089931 | 20095090 |
| 20082090 | 20089934 | 20098011 |
| 20083011 | 20089936 | 20098019 |
| 20083019 | 20089937 | 20098034 |
| 20083031 | 20089943 | 20098035 |
| 20083039 | 20089945 | 20098050 |
| 20083051 | 20089946 | 20098061 |
| 20083059 | 20089949 | 20098063 |
| 20083079 | 20089961 | 20098073 |
| 20083090 | 20089962 | 20098079 |
| 20084011 | 20089967 | 20098085 |
| 20084019 | 20089972 | 20098086 |
| 20084021 | 20089978 | 20098097 |
| 20084029 | 20089999 | 20098099 |
| 20084031 | Fruit juices | 20099011 |
| 20084039 | 20091111 | 20099019 |
| 20085011 | 20091119 | 20099021 |
| 20085019 | 20091191 | 20099029 |
| 20085031 | 20091911 | 20099031 |

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| 20099039 | 22042998 | 23091039 |
| 20099041 | 22042999 | 23091051 |
| 20099051 | 22043010 | 23091053 |
| 20099059 | 22043092 | 23091059 |
| 20099073 | 22043094 | 23091070 |
| 20099079 | 22043096 | 23099033 |
| 20099092 | 22043098 | 23099035 |
| 20099094 | Other fermented | 23099039 |
| 20099095 | beverages | 23099043 |
| 20099096 | 22060010 | 23099049 |
| 20099097 | Bran, sharps and other | 23099051 |
| 20099098 | residues from the food | 23099053 |
| Other food | industry | 23099059 |
| preparations | 23023010 | 23099070 |
| 21069051 | 23023090 | Unmanufactured |
| Wine of fresh grapes | 23024010 | tobacco; tobacco refuse |
| 22041019 | 23024090 | 24011010 |
| 22041099 | Oilcake and other solid | 24011020 |
| 22042110 | residues | 24011041 |
| 22042182 | 23069019 | 24011049 |
| 22042183 | Preparations of a kind | 24011060 |
| 22042198 | used in animal feeding | 24012010 |
| 22042199 | 23091013 | 24012020 |
| 22042910 | 23091015 | 24012041 |
| 22042958 | 23091019 | 24012060 |
| 22042975 | 23091033 | 24012070 |

**JOINT DECLARATION RELATING TO PROTOCOL I ON THE ORIGIN OF
FISHERY PRODUCTS**

The EC Party acknowledges the right of the coastal CARIFORUM States to the development and rational exploitation of the fishery resources in all waters within their jurisdiction.

The Parties agree that the existing rules of origin have to be examined in order to determine what possible changes may have to be made in the light of the first paragraph.

Conscious of their respective concerns and interests, the CARIFORUM States and the EC Party agree to continue examining the problem posed by the entry, onto EC Party markets, of the fishery products from catches made in zones within the national jurisdiction of the CARIFORUM states, with a view to arriving at a solution satisfactory to both sides. This examination shall take place in the Special Committee on Customs Cooperation and Trade Facilitation.

**DECLARATION OF THE CARIFORUM STATES RELATING
TO PROTOCOL I ON THE ORIGIN OF FISHERY PRODUCTS FROM THE
EXCLUSIVE ECONOMIC ZONE**

The CARIFORUM States reaffirm the point of view they expressed throughout the negotiations on rules of origin in respect of fishery products and consequently maintain that following the exercise of their sovereign rights over fishery resources in the waters within their national jurisdiction, including the Exclusive Economic Zone, as defined in the United Nations Convention on the Law of the Sea, all catches effected in those waters obligatorily landed in the ports of the CARIFORUM states for processing should enjoy originating status.

**JOINT DECLARATION RELATING
TO PROTOCOL I CONCERNING THE PRINCIPALITY OF ANDORRA AND
THE REPUBLIC OF SAN MARINO**

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

PROTOCOL II**On Mutual Administrative Assistance in Customs Matters***Article 1***Definitions**

For the purposes of this Protocol:

(a) 'customs legislation' means any legal or regulatory provisions applicable in the territories of the Parties, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;

(b) 'Customs authority' means the customs administrations of the EC Party and CARIFORUM States responsible for applying the customs legislation and any other authorities empowered under national law to apply certain customs legislation.

(c) 'applicant authority' means a customs authority which has been designated by a Signatory CARIFORUM State or the EC Party for this purpose and which makes a request for assistance on the basis of this Protocol;

(d) 'requested authority' means a customs authority which has been designated by a Party or a Signatory CARIFORUM State for this purpose and which receives a request for assistance on the basis of this Protocol;

(d) 'personal data' mean any information relating to an identified or identifiable individual;

(e) 'operation in breach of customs legislation' means any violation or attempted violation of customs legislation.

*Article 2***Scope**

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

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

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

Article 3

Assistance on request

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

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

(a) whether goods exported from the territory of the CARIFORUM States or the EC Party have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;

(b) whether goods imported into the territory of the CARIFORUM States or the EC Party have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:

(a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;

(b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;

(c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and

(d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

Article 4

Spontaneous assistance

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

- (a) activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Party or a Signatory CARIFORUM State,
- (b) new means or methods employed in carrying out operations in breach of customs legislation,
- (c) goods known to be subject to operations in breach of customs legislation,
- (d) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation, and
- (e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

Article 5

Delivery and notification

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

- (a) to deliver any documents, or
- (b) to notify any decisions,

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

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

Article 6

Form and substance of requests for assistance

1. Requests for assistance pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the name of the applicant authority;
 - (b) the measure requested;

- (c) the object of and the reason for the request;
 - (d) the legal or regulatory provisions and other legal elements involved;
 - (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations; and
 - (f) a summary of the relevant facts and of the enquiries already carried out.
3. Requests for assistance shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.
 4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be applied.

Article 7

Execution of requests for assistance

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party or Signatory CARIFORUM State, by supplying information already in its possession, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party or Signatory CARIFORUM State.
3. Duly authorised officials of a Party or Signatory CARIFORUM State may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.
4. Duly authorised officials of a Party or Signatory CARIFORUM State involved may, with the agreement of the other Party or Signatory CARIFORUM State involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

Article 8

Form in which information is to be communicated

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

2. This information may be in computerised form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

Article 9

Exceptions to the obligation to provide assistance

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

(a) be likely to prejudice the sovereignty of a Signatory CARIFORUM State or that of a Member State of the European Community which has been requested to provide assistance under this Protocol; or

(b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or

(c) violate an industrial, commercial or professional secret.

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

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

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

Article 10

Information exchange and confidentiality

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

2. Personal data may be exchanged only where the Party or the Signatory CARIFORUM State which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party or the Signatory CARIFORUM State that may supply them. To that end, parties shall communicate to each other information on their applicable rules, including, where appropriate, legal provisions in force in the Member States of the European Union.

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

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

Article 11

Experts and witnesses

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

Article 12

Assistance expenses

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

Article 13

Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of the Signatory CARIFORUM States and on the other hand to the

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

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

Article 14

Other agreements

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

(a) not affect the obligations of the Parties and the Signatory CARIFORUM States under any other international Agreement or Convention,

(b) be deemed complementary to Agreements on mutual assistance which have been or may be concluded between individual Member States of the European Community and Signatory CARIFORUM States.

2. The provisions of this Protocol shall not affect the European Community provisions governing the communication between the competent services of the Commission of the European Communities and the customs authorities of the Member States of the European Community of any information obtained under this Protocol which could be of interest to the European Community.

3. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral Agreement on mutual assistance which has been or may be concluded between individual Member States of the European Community and any Signatory CARIFORUM State in so far as the provisions of the latter are incompatible with those of this Protocol.

4. In respect of questions relating to the applicability of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the Special Committee on Customs Cooperation and Trade Facilitation set up under Article 36 of the CARIFORUM-EC Economic Partnership Agreement.

PROTOCOL III**On Cultural Cooperation**

The Parties and the Signatory CARIFORUM States,

Having ratified the UNESCO Convention on the Protection and Promotion of the Diversity of Cultural Expressions adopted in Paris on 20 October 2005, which entered into force on 18 March 2007, or intending to do so promptly;

Intending to effectively implement the UNESCO Convention and to cooperate within the framework of its implementation, building upon the principles of the Convention and developing actions in line with its provisions, notably its Articles 14, 15 and 16;

Recognizing the importance of the cultural industries and the multi-faceted nature of cultural goods and services as activities of cultural, economic and social value;

Recognizing that the regional integration process supported by this Agreement forms part of a global strategy aimed at promoting equitable growth and the reinforcement of economic, trade and cultural cooperation between the Parties;

Recalling that the objectives of this Protocol are complemented and supported by existing and future policy instruments managed in other frameworks, with a view to:

- a) integrating the cultural dimension at all levels of development cooperation and, in particular, in the field of education;
- b) reinforcing the capacities and independence of the Parties' cultural industries;
- c) promoting local and regional cultural content;

Recognising that protecting and promoting cultural diversity is a condition for a successful dialogue between cultures;

Recognising, protecting and promoting cultural heritage, as well as promoting its recognition by local populations and recognising its value as a means for expressing cultural identities;

Stressing the importance of facilitating cultural cooperation between the Parties and for that purpose to take into account, on a case by case basis, inter alia, the degree of development of their cultural industries, the level and structural imbalances of cultural exchanges and the existence of preferential schemes for the promotion of local and regional cultural content,

agree as follows:

Article 1**Scope, objectives and definitions**

1. Without prejudice to the other provisions of this Agreement, this Protocol sets up the framework within which the Parties shall cooperate for facilitating exchanges of cultural activities, goods and services, including inter alia, in the audiovisual sector.
2. While preserving and further developing their capacity to elaborate and implement their cultural policies, with a view to protecting and promoting cultural diversity, the Parties shall collaborate with the aim of improving the conditions governing their exchanges of cultural activities, goods and services and redressing the structural imbalances and asymmetrical patterns which may exist in such exchanges .
3. The definitions and concepts used in this Protocol are those of the UNESCO Convention on the Protection and Promotion of the Diversity of Cultural Expressions adopted in Paris on 20 October 2005.
4. In addition, for the purpose of this Protocol, “artists and other cultural professionals and practitioners” mean natural persons that perform cultural activities, produce cultural goods or participate in the direct supply of cultural services.

Section 1- Horizontal provisions

Article 2

Cultural exchanges and dialogue

1. The Parties shall aim at fostering their capacities to determine and develop their cultural policies, developing their cultural industries and enhancing exchange opportunities for cultural goods and services of the Parties, including through preferential treatment.
2. The Parties shall co-operate to foster the development of a common understanding and enhanced exchange of information on cultural and audiovisual matters through an EC-CARIFORUM dialogue, as well as on good practices in the field of Intellectual Property Rights protection. This dialogue will take place within the mechanisms established in this Agreement as well as in other relevant fora as and when appropriate.

Article 3

Artists and other cultural professionals and practitioners

1. The Parties and the Signatory CARIFORUM States shall endeavour to facilitate, in conformity with their respective legislation, the entry into and temporary stay in their territories of artists and other cultural professionals and practitioners from the other Party, or, as the case may be, the Signatory CARIFORUM States, who cannot avail themselves of commitments undertaken on the basis of Title II of the Agreement and who are either:
 - (a) artists, actors, technicians and other cultural professionals and practitioners from the other Party involved in the shooting of cinematographic films or television programmes, or

(b) artists and other cultural professionals and practitioners such as visual, plastic and performing artists and instructors, composers, authors, providers of entertainment services and other similar professionals and practitioners from the other Party involved in cultural activities such as, for example, the recording of music or contributing an active part to cultural events such as literary fairs, festivals, among other activities,

provided that they are not engaged in selling their services to the general public or in supplying their services themselves, do not on their own behalf receive any remuneration from a source located within the Party where they are staying temporarily, and are not engaged in the supply of a service in the framework of a contract concluded between a legal person who has no commercial presence in the Party where the artist or other cultural professional or practitioner is staying temporarily and a consumer in this Party.

3. This entry into and temporary stay in the territories of the EC Party or of the Signatory CARIFORUM States, when allowed, shall be for a period of up to 90 days in any twelve month period.

4. The Parties and the Signatory CARIFORUM States shall endeavour to facilitate, in conformity with their respective legislation, the training of, and increased contacts between artists and other cultural professionals and practitioners such as:

- (a) Theatrical producers, singer groups, band and orchestra members;
- (b) Authors, poets, composers, sculptors, entertainers and other individual artists;
- (c) Artists and other cultural professionals and practitioners participating in the direct supply of circus, amusement park and similar attraction services, as well as in festivals and carnivals;
- (d) Artists and other cultural professionals and practitioners participating in the direct supply of ballroom, discotheque services and dance instructors;
- (e) Mas performers and designers.

Article 4

Technical assistance

1. The Parties shall endeavour to provide technical assistance to Signatory CARIFORUM States with the aim of assisting in the development of their cultural industries, development and implementation of cultural policies, and in promoting the production and exchange of cultural goods and services.

2. Subject to the provisions of article 7 of this Agreement, the Parties agree to cooperate, including by facilitating support, through different measures, inter alia, training, exchange of information, expertise and experiences, and counselling in elaboration of policies and legislation as well as in usage and transfer of technologies and know-how. Technical assistance may also facilitate the cooperation between private companies, non-governmental organisations as well as public-private partnerships.

Audio-visual, including cinematographic, cooperation

1. The Parties shall encourage the negotiation of new and implementation of existing co-production agreements between one or several Member States of the European Union and one or several Signatory CARIFORUM States.

2. The Parties and the Signatory CARIFORUM States, in conformity with their respective legislation, shall facilitate the access of co-productions between one or several producers of the EC Party and one or several producers of Signatory Cariforum States to their respective markets, including through the granting of preferential treatment, and subject to the provisions of Article 7 of this Agreement, including by facilitating support through the organisation of festivals, seminars and similar initiatives.

(a) Co-produced audiovisual works shall benefit from the preferential market access referred to in paragraph 2 within the EC Party in the form of qualification as European works in accordance with Article 1 n) (i) of Directive 89/552/EEC as amended by Directive 2007/65/EC for the purposes of the requirements for the promotion of audiovisual works as provided for by Articles 4.1 and 3i.1 of Directive 89/552/EEC as amended by Directive 2007/65/EC. Such preferential treatment shall be granted on the following conditions:

- the co-produced audiovisual works are realised between undertakings which are owned and continue to be owned, whether directly or by majority participation, by a Member State of the European Union or a Signatory CARIFORUM State and/or by nationals of a Member State of the European Community or nationals of a Signatory CARIFORUM State;
- the representative director(s) or manager(s) of the co-producing undertakings have the nationality of a Member State of the European Community and/or of a Signatory CARIFORUM State.
- both (a) the total financial contributions of one or several producers of the EC Party (taken together), and (b) the total financial contributions of one or several producers of Signatory CARIFORUM States (taken together) shall not be less than 20 percent and not more than 80 percent of the total production cost.

(b) The Parties will regularly monitor the implementation of paragraph (a) and report any problem that may arise in this respect to the CARIFORUM-EC Trade and Development Committee established under this Agreement.

(c) Where preferential schemes for the promotion of local or regional cultural content are established by one or more Signatory CARIFORUM States, the Signatory CARIFORUM States concerned will extend to the works co-produced between producers of the EC party and of Signatory CARIFORUM States the preferential market access benefits of such schemes under the conditions laid down in paragraph (a).

3. The Parties and the Signatory CARIFORUM States reaffirm their commitment to the use of international and regional standards in order to ensure compatibility and interoperability of audio-visual technologies, contributing therefore to strengthen cultural exchanges. They shall cooperate towards this objective.
4. The Parties and the Signatory CARIFORUM States shall endeavour to facilitate rental and leasing of the technical material and equipment necessary such as radio and television equipment, musical instruments and studio recording equipment to create and record audio-visual works.
5. The Parties and the Signatory CARIFORUM States shall endeavour to facilitate the digitalisation of audio-visual archives in Signatory CARIFORUM States.

Article 6

Temporary importation of material and equipment for the purpose of shooting cinematographic films and television programmes

1. Each Party shall encourage as appropriate the promotion of its territory as a location for the purpose of shooting cinematographic films and television programmes.
2. Notwithstanding the provisions contained in Title I of the Agreement, the Parties and the Signatory CARIFORUM States shall, in conformity with their respective legislation, consider and allow the temporary importation, from the territory of one Party into the territory of the other Party, of the technical material and equipment necessary to carry out the shooting of cinematographic films and television programmes by cultural professionals and practitioners.

Article 7

Performing arts

1. Subject to the provisions of article 7 of this Agreement, the Parties agree to cooperate, in conformity with their respective legislation, including by facilitating increased contacts between practitioners of performing arts in areas such as professional exchanges and training, inter alia participation in auditions, development of networks and promotion of networking.
2. The Parties and the Signatory CARIFORUM States shall encourage joint productions in the fields of performing arts between producers of one or several Member States of the European Community and one or several Signatory CARIFORUM States.
3. The Parties and the Signatory CARIFORUM States shall encourage the development of international theatre technology standards and the use of theatre stage signs, including through appropriate standardisation bodies. They shall facilitate cooperation towards this objective.

Article 8

Publications

Subject to the provisions of Article 7 of this Agreement, the Parties agree to cooperate, in conformity with their respective legislation, including by facilitating exchange with and dissemination of publications of the other Party in areas such as:

- (a) organisation of fairs, seminars, literary events and other similar events related to publications, including public reading mobile structures;
- (b) facilitating co-publishing and translations;
- (c) facilitating professional exchanges and training for librarians, writers, translators, booksellers and publishers.

Article 9

Protection of sites and historic monuments

Subject to the provisions of Article 7 of this Agreement, the Parties agree to cooperate, including by facilitating support to encourage exchanges of expertise and best practices regarding the protection of sites and historic monuments, bearing in mind the UNESCO World Heritage mission, including through facilitating the exchange of experts, collaboration on professional training, increasing awareness of the local public and counselling on the protection of the historic monuments, protected spaces, as well as on the legislation and implementation of measures related to heritage, in particular its integration into local life. Such cooperation shall conform with the respective legislation of the Parties and the Signatory CARIFORUM States and is without prejudice to the reservations included in their commitments contained in Annex 4 of this Agreement.

JOINT DECLARATION ON DEVELOPMENT COOPERATION

The Parties recognize the important adjustment challenges that the implementation of this Agreement will pose, in particular to smaller economies among the CARIFORUM States. The Parties agree that an important number of commitments undertaken in this Agreement will require the rapid start of reforms. The Parties also recognize regional infrastructure as an important tool to enable the CARIFORUM States to take full advantage of the opportunities offered by this Agreement.

The Parties reaffirm the importance of ensuring the most efficient use of development finance resources, in order to meet the objectives of this Agreement, to maximize its potential and support its proper implementation, as well as to support the CARICOM Development Vision.

The Parties note the availability of €165 Million for financing the 10th EDF Caribbean Regional Indicative Programme (CRIP) and recall that under the Revised Cotonou Agreement, a successor to the current Financial Protocol will be agreed for the period 2014 – 2020. The Parties further recognize that the funds allocated to the Caribbean Regional Indicative Programme (CRIP) in the 10th EDF are to be complemented by Aid for Trade contributions by Member States of the European Union (EU).

Pursuant to both the EU Aid for Trade Strategy adopted in October 2007 and the funding instruments enumerated in Article 7 of Part I of this Agreement, the Member States of the European Union confirm their intention to ensure that an equitable share of Member States' Aid for Trade commitments will benefit the Caribbean ACP States, including for funding programmes related to the implementation of this Agreement.

The Parties agree on the benefits of regional development mechanisms, including a regional development fund, accessible to all CARIFORUM States, to mobilize and channel Economic Partnership Agreement related development resources from the European Union and other potential donors. In this respect, the European Commission and the Member States of the European Union will consider the necessary arrangements with the CARICOM Development Fund, once established, with a view to providing to the Fund resources to support the execution of programmes related to the implementation of this Agreement, as well as to support related adjustment measures and economic reforms. The EU contribution would complement the contribution that will have been made by the Caribbean States and other donors.

The Parties agree that addressing CARIFORUM's most immediate development cooperation priorities, related to the implementation of this Agreement, would be accorded high priority in the programming of resources, notably, those made available under the 10th EDF

JOINT DECLARATION ON BANANAS

The Parties recognize the importance of bananas to the economic development of a number of CARIFORUM countries in terms of employment, foreign exchange and social and political stability.

They similarly recognize that CARIFORUM banana exports to the EU have been helped in the past by a substantial tariff preference and that the maintenance of such preference for as long as possible would increase the benefits resulting from this Agreement.

The CARIFORUM States also consider that the possible reduction of the MFN tariff and the implementation of Free Trade Agreements between the EC Party and certain third countries would pose significant competitive challenges for the banana industry in several CARIFORUM countries.

Within the framework of European Community funding instruments, both Parties will decide on the programming of funds, in complementarity to the actions already funded, and with respect to the still available funds under the Special Framework of Assistance (SFA), to help the CARIFORUM banana industry to further adjust to the new challenges, including activities aimed at increasing the productivity and competitiveness in areas of viable production, the development of alternatives both within and outside the banana industry, addressing social impact arising from changes in the sector and for disaster mitigation.

JOINT DECLARATION ON USED GOODS

With regard to the controls on the importation of motor vehicles and motorcycles older than five years, and vehicles greater or equal to five tons older than 15 years, pursuant to Dominican Republic Law No. 147 of 27 December 2000 the EC Party undertakes not to challenge this law irrespective of the question of its compatibility with the Agreement.

JOINT DECLARATION ON RICE

The Parties commit to ensuring that the licensing and other arrangements for the administration of the tariff rate quota for rice, referred to in paragraph 2 of Annex 1, are kept under detailed review with a view to ensuring that the CARIFORUM rice exporting States obtain the maximum benefits of this Agreement.

JOINT DECLARATION ON REALLOCATION OF UNDELIVERED QUANTITIES UNDER THE SUGAR PROTOCOL

The EC Party and the Signatory CARIFORUM States party to the Sugar Protocol shall seek to reallocate until 30 September 2009 any undelivered quantities from such States amongst other CARIFORUM States party to the Sugar Protocol to the extent permitted by Article 7 of the Protocol.

THIRD SCHEDULE

*(Section 4)***APPENDIX 1****ANNEX III OF THE AGREEMENT****INTERPRETATING THE SCHEDULE OF TARIFF LIBERALIZATION OF THE CARIFORUM STATES****Introductory Note.****Note I**

1) In international trade, the tariff charged for the importation of a good depends on the type of good and how it is classified. To prevent disputes arising from confusion about the classification of goods and the tariff applied, a transparent and predictable harmonized system of classification is used. This system, known as the Harmonized Commodity Description and Coding System (HS) was developed by members of the World Customs Organisation. The classification of the goods used in the schedule of tariff liberalization of the CARIFORUM states is based on the HS System.

The EPA CARIFORUM SCHEDULE

2) The CARIFORUM Schedule of tariffs for the liberalization of trade in goods contains three elements characterising the schedule which should be considered. These elements are as follows:

- 1) A product-by-product treatment for imports from the EU, that is, the reduction of tariffs overtime is formulated for each individual product. Some products may be excluded from liberalization (denoted as "Excl" in the schedule), which allows a country to continue to apply the current tariffs indefinitely. On the other hand, the tariffs of other products will be reduced in phases, whereby the current tariff of each of those products will eventually be reduced to zero over a given number of years (either immediate-duty-free or elimination in phases of 5, 10, 15, 20 and 25 years).
- 2) For products which will be liberalized, the EPA provides for:
 - a) A moratorium on reductions where in no tariff reductions will take place - three years from the year of provisional application (2008) for all goods, apart from motor vehicles and their parts and gasoline which will enjoy a ten-year moratorium.

- b) A 'harmonized' rate applicable across the region, which is reduced over a certain period of time. The harmonized rate is formulated on the basis of each CARIFORUM Member State's Applied rather than Bound Tariffs for each product. Bound Tariffs, particularly in the World Trade Organization (WTO) context, are those which a country has committed not to increase beyond a specific level. Once a tariff has been bound, it can only be raised if all affected parties are suitably compensated. On the other hand, applied rates are those that are actually applied by the country concerned which may be equal to the bound rate but may not exceed the bound rate. Countries with applied rates lower than the harmonized rate do not need to provide for this higher rate, rather they can begin liberalization when at the 'harmonised' rate is equal to their national rate. The EPA schedule does not reflect the national applied rates.

3) Country Specific Exceptions (whereby certain Member States can either immediately reduce tariffs to zero or maintain tariff rates exceeding the harmonized rate, although these must also be phased out over a certain period of time. Barbados is included among a group of signatory CARIFORUM States falling within this category.

Note II

1) The first two columns list goods which are duty free and identified by "0", (zero rate of duty) on goods imported into CARIFORUM States from the EC or subject to:

- a) phased reduction of the most favoured nation (MFN) rate of duty for the period 2009 through 2033, within the meaning of Article 16.1, 16.2 and 16.3, respectively of the Agreement;
- b) the list of goods excluded from the phased reduction time table, which would be subject to the application of the MFN Rate of Duty; and
- c) the list of other goods subject to the MFN Rate of Duty.

2) Also included in the column number 1 (CET HS2007) is the list of country Specific Exemptions, whereby certain member states can either immediately reduce tariff to zero or maintain tariff rates exceeding the harmonized rate, although these must be phased out over a certain period of time. Example Tariff-sub-heading 0207.13.00 Ex. The "Ex" identifies such products.

3) The first column list the sub-heading number used in the Harmonized System (HS) up to the eight digit levels. The second column specifies the product description for each sub-heading while the third specifies the treatment to be applied to imports over a period of 25 years.

4) The third, fourth and fifth columns specifies, respectively, (i) the EPA Treatment to be applied to imports under any specific Tariff heading over a maximum of twenty-five years, (2) the Common External Tariff (CET) Rate of duty applicable to each tariff heading on imports from the EC starting from the base year of 2007; and (3) the applied CET rate of duty for each tariff heading from the base period of 2004 to 2008.

5) The columns numbered 6 through 22 represent the liberalized time frames from 1st January, 2009 through 1st January, 2033 up to 25 years. The tariff treatment in these columns is reflected by the rates of duty expressed as percentages to be applied against the good overtime (2009 through 2033). The values in the row correspond to particular timeframes expressed in the columns at the top of the page. These timeframes are expressed in ascending order in two year intervals starting from the year 2009 and ending with the year 2033.

6) The value in the row must be checked against the corresponding timeframe. Therefore, the very first value in the row reflects the duty that will be applied to the good from 1st January, 2009. The second value reflects the duty to be applied from the 1st January, 2011 etc. The duties to be applied will gradually decline to zero overtime. Values expressed as zero (0) mean that the item is duty free upon entering CARIFORUM. The bolded term "Excl" in the column EPA Treatment is used to express that CARIFORUM States have excluded this item from liberalization indefinitely.

7) It should also be noted that some CARIFORUM States are allowed to reduce tariffs to zero immediately or may choose to maintain higher-than-the-maximum tariffs on specific goods. Such allowances are referred to as "Exceptions", and are noted in the HS CET column by abbreviation "Ex" following the particular HS sub-heading number. Example HS sub-heading number 0207.13.00 Ex Offal fresh or chilled.

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|------------|---|----------------|-------------------------|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treat-ment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | Description | | | | | | | | | | | | | | | | | | | | |
| | Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus nasou</i> and <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus nasou</i> and <i>Oncorhynchus tshawytscha</i>) and salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>). | 20 Yr | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 |
| 0305.41.00 | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>). | 20 Yr | A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0305.42.00 | Cod, mackerel and alewives. | Excl | A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0305.49.90 | Other. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 0305.51.00 | Cod (<i>Gadus morhua</i> , <i>Gadus ogaq</i> , <i>Gadus macrocephalus</i>). | 20 Yr | A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0305.59.10 | Mackerel. | Excl | A | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| 0305.59.20 | Herring, alewives, saithe, pollock, haddock and hake. | Excl | A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0305.59.90 | Other. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 0305.61.00 | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>). | 20 Yr | A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0305.62.00 | Cod (<i>Gadus morhua</i> , <i>Gadus ogaq</i> , <i>Gadus macrocephalus</i>). | 20 Yr | A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0305.63.00 | Anchovies (<i>Engraulis spp.</i>). | 20 Yr | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 |
| 0305.68.10 | Mackerel. | Excl | A | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| 0305.69.20 | Alewives, saithe, pollock, haddock and hake. | Excl | A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0305.69.90 | Other. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 0306.11.00 | Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Palinurus spp.</i> , <i> Jasus spp.</i>). | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.12.00 | Lobsters (<i>Homarus spp.</i>). | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.13.00 | Shrimps and prawns. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.14.00 | Crabs. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.19.10 | Conch. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.19.20 | Other crustaceans. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.19.90 | Other. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.21.10 | Live, for breeding or rearing. | Excl | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0306.21.90 | Other. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.22.10 | Live for breeding or rearing. | Excl | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0306.22.90 | Other. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.23.10 | Live, for breeding or rearing. | Excl | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0306.23.20 | Cultured. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.23.30 | Wild. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.24.00 | Crabs. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.29.10 | Live for breeding or rearing. | Excl | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0306.29.20 | Conch. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0306.29.90 | Other. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0307.10.10 | For breeding or rearing. | 25 Yr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0307.10.90 | Other. | 25 Yr | 40 | 40 | 40 | 37 | 34 | 30 | 27 | 27 | 24 | 24 | 20 | 20 | 17 | 14 | 10 | 10 | 7 | 4 | 0 |
| 0307.21.00 | Live, fresh or chilled. | 25 Yr | 40 | 40 | 40 | 37 | 34 | 30 | 27 | 27 | 24 | 24 | 20 | 20 | 17 | 14 | 10 | 10 | 7 | 4 | 0 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | |
|--------------|---|-----------------------|-----|--|-----|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | | EPA Treat- ment | | Applied Rate BBS CET 2004-08 | | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | | | | | | EPA Tariff on 1st January. | | | | | | | | | | | | | | | | |
| | Description | | | | | | | | | | | | | | | | | | | | | |
| 0706.10.90 | Other | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0706.90.10 | Beets | Excl | 40 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 |
| 0706.90.90 | Other | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0707.00.10 | Onion | Excl | 40 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 |
| 0707.00.20 | Cherries | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0708.10.10 | Pigeon peas | Excl | 40 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 |
| 0708.10.20 | Blackeye peas | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0708.10.90 | Other | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0708.20.10 | String beans | Excl | 40 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 |
| 0708.20.20 | Bora (bora) beans (Vigna spp.) | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0708.20.90 | Other | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0708.90.00 | Other leguminous vegetables | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0709.20.00 | Asparagus | 20 Y | 40 | 40 | 40 | 36 | 32 | 28 | 24 | 24 | 24 | 19 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 |
| 0709.30.00 | Aubergines (eggplants) | 25 Y | 40 | 40 | 40 | 147 | 134 | 120 | 107 | 107 | 94 | 94 | 80 | 67 | 54 | 40 | 27 | 14 | 0 | 0 | 0 | 0 |
| 0709.40.00 | Celery other than that celeric. | 20 Y | 40 | 40 | 40 | 36 | 32 | 28 | 24 | 24 | 24 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0709.51.00 | Mushrooms of the genus Agaricus | 20 Y | 40 | 40 | 40 | 36 | 32 | 28 | 24 | 24 | 24 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0709.59.00 | Other | 20 Y | 40 | 40 | 40 | 36 | 32 | 28 | 24 | 24 | 24 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0709.60.10 | Sweet peppers | Excl | 40 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 |
| 0709.60.90 | Other | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| | Spinach, New Zealand spinach and orache | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0709.70.00 | spinach | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0709.90.10 | Zucchini | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0709.90.20 | Chic peas | Excl | 40 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 |
| 0709.90.30 | Pumpkins | Excl | 40 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 |
| 0709.90.40 | Sweet corn (corn on the cob) | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0709.90.90 | Other | Excl | 40 | 40 | 40 | 38 | 32 | 28 | 24 | 24 | 24 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0709.90.90EX | Globe artichokes | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0710.10.00 | Portulacas | 25 Y | A | 30 | 23 | 21 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 5 | 3 | 0 | 0 | 0 | 0 |
| 0710.21.10 | Garden peas for use in industry | Excl | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710.21.20 | Other peas for use in industry | Excl | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710.21.90 | Other | Excl | 40 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 |
| 0710.22.10 | String beans, for use in industry | Excl | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710.22.20 | Other beans for use in industry | Excl | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710.22.90 | Other | Excl | 40 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 |
| 0710.29.10 | For use in industry | Excl | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710.29.90 | Other | Excl | 40 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 |
| 0710.30.10 | For use in industry | Excl | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710.30.90 | Other | Excl | 40 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 |
| 0710.40.10 | For use in industry | 25 Y | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710.40.90 | Other | 25 Y | 40 | 160 | 147 | 134 | 120 | 107 | 107 | 94 | 94 | 80 | 67 | 54 | 40 | 27 | 14 | 0 | 0 | 0 | 0 | 0 |
| 0710.80.10 | Beets, for use in industry | 25 Y | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710.80.20 | Beets, other | 25 Y | 40 | 160 | 147 | 134 | 120 | 107 | 107 | 94 | 94 | 80 | 67 | 54 | 40 | 27 | 14 | 0 | 0 | 0 | 0 | 0 |
| 0710.80.30 | Carrots, for use in industry | 25 Y | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710.80.40 | Carrots, other | 25 Y | 40 | 160 | 147 | 134 | 120 | 107 | 107 | 94 | 94 | 80 | 67 | 54 | 40 | 27 | 14 | 0 | 0 | 0 | 0 | 0 |
| 0710.80.90 | Other, for use in industry | 25 Y | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710.80.90 | Other | 25 Y | 40 | 160 | 147 | 134 | 120 | 107 | 107 | 94 | 94 | 80 | 67 | 54 | 40 | 27 | 14 | 0 | 0 | 0 | 0 | 0 |
| 0710.90.10 | For use in industry | 20 Y | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710.90.90 | Other | 20 Y | 40 | 160 | 144 | 127 | 110 | 93 | 76 | 76 | 69 | 59 | 43 | 26 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|------------|--|----------------|-------------------------|--------------------------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treat-ment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| CET HS2007 | Description | | | | EPA Tariff on 1st January. | | | | | | | | | | | | | | | | |
| 0711.20.00 | Olives. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0711.40.00 | Cucumbers and gherkins | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0711.51.00 | Mushrooms of the genus Agaricus | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0711.59.00 | Other mushrooms of the genus Agaricus | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0711.90.00 | Other vegetables; mixtures of vegetables. | 10.Yr | 0-5 | 5 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0712.20.00 | Onions | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0712.31.00 | Mushrooms of the genus Agaricus | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0712.32.00 | Wood ears (<i>Auricularia</i> spp.) | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0712.33.00 | Jelly fungi (<i>Tremella</i> spp.) | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0712.39.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0712.90.10 | Sweet corn, for sowing. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0712.90.90 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0713.10.10 | Pigeon peas | Excl | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| 0713.10.20 | Spilt peas. | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0713.10.30 | Blackeye peas | Excl | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| 0713.10.90 | Other peas. | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0713.20.00 | Chickpeas (<i>Garbanzos</i>). | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0713.31.00 | Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0713.32.00 | Small red (<i>adzuki</i>) beans | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0713.33.10 | (Phaseolus or <i>vigna angulatis</i>). | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0713.33.90 | Red kidney beans | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0713.39.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0713.40.00 | Lentils | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0713.50.00 | Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>Equina</i> , <i>Vicia faba</i> var. <i>minor</i>) | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0713.90.10 | All leguminous vegetables for sowing. | 10.Yr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0713.90.90 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0714.10.00 | Mianco (<i>Cassava</i>) | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0714.20.00 | Sweet potatoes | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0714.90.10 | Arrowroot. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0714.90.20 | Arrowroot. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0714.90.30 | Dashiens | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0714.90.40 | Edoebes. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0714.90.40 | Tannias. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0714.90.50 | Yams. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0714.90.90 | Other. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0801.11.00 | Desiccated | 20.Yr | 40 | 40 | 40 | 36 | 32 | 28 | 24 | 24 | 19 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 |
| 0801.19.10 | In shell. | 15.Yr | 40 | 40 | 40 | 35 | 29 | 23 | 18 | 18 | 12 | 12 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0801.19.90 | Other. | 15.Yr | 40 | 40 | 40 | 35 | 29 | 23 | 18 | 18 | 12 | 12 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0801.21.00 | In shell. | 20.Yr | 40 | 40 | 40 | 36 | 32 | 28 | 24 | 24 | 19 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 |
| 0801.22.00 | Shelled. | 20.Yr | 40 | 40 | 40 | 36 | 32 | 28 | 24 | 24 | 19 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 |
| 0801.31.00 | In shell. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0801.31.00 | Shelled. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0801.32.00 | Shelled. | Excl | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 0802.11.00 | In shell. | 20.Yr | 40 | 40 | 40 | 38 | 32 | 28 | 24 | 24 | 19 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|--------------|---|---------------|-------------------------|--------------------------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | Description | | | | EPA Tariff on 1st January. | | | | | | | | | | | | | | | | |
| 1903.00.00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. | 15.Yr | 15 | 15 | 15 | 15 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1904.10.00 | Prepared foods obtained by the swelling or roasting of cereals or cereal products | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | | | | | | | | | | | | | | | | | | | | |
| 1904.20.00 | | 25.Yr | 20 | 20 | 20 | 19 | 17 | 15 | 14 | 14 | 12 | 12 | 10 | 10 | 9 | 7 | 5 | 5 | 4 | 2 | 0 |
| 1904.30.00 | Bulgur wheat. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1904.90.00 | Other. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 1905.10.00 | Crispbread. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 1905.20.00 | Gingerbread and the like. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| | Chocolate covered or filled biscuits etc. | | | | | | | | | | | | | | | | | | | | |
| 1905.31.00EX | Other Sweet Biscuits | Excl | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| 1905.31.00EX | Communion wafers, empty cachets of a kind suitable for pharmaceutical use | Excl | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1905.32.10 | Sealing wafers, rice paper and similar products. | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1905.32.90 | Other. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 1905.40.00 | Rusks, toasted bread and similar toasted products | Excl | 20 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| 1905.90.10EX | Biscuits, unsweetened. | Excl | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| 1905.90.10EX | Other. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 1905.90.20 | Ice cream cones | Excl | 20 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| 1905.90.90EX | Bread unsweetened | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 1905.90.90EX | Other bread | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| | Other pastry, cakes and bakers' wares | | | | | | | | | | | | | | | | | | | | |
| 1905.90.90EX | Other. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 1905.90.90EX | Other. | Excl | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| 2001.10.10 | In packages not less than 50 kg | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2001.10.90 | Other. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2001.90.10 | In packages not less than 50 kg | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2001.90.90 | Other. | Excl | 25.Yr | 20 | 20 | 20 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 7 | 5 | 3 | 0 | 0 |
| 2002.10.10 | In packages not less than 50 kg | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2002.10.90 | Other. | Excl | 25.Yr | 20 | 20 | 19 | 17 | 15 | 14 | 14 | 12 | 12 | 10 | 10 | 9 | 7 | 5 | 5 | 4 | 2 | 0 |
| 2002.90.10 | Tomato paste, in packages not less than 50 kg. | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2002.90.20 | Tomato paste, other. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| | Other, in packages not less than 50 kg. | | | | | | | | | | | | | | | | | | | | |
| 2002.90.30 | Other. | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2002.90.90 | Other. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2003.10.10 | In packages not less than 50 kg | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2003.10.90 | Other. | Excl | 20.Yr | 20 | 20 | 20 | 18 | 15 | 15 | 12 | 12 | 10 | 10 | 7 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 2003.20.10 | In packages not less than 50 kg | Excl | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2003.20.90 | Other. | Excl | 15.Yr | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2003.90.00 | Other. | Excl | 20.Yr | 20 | 20 | 20 | 18 | 15 | 15 | 12 | 12 | 10 | 10 | 7 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | | |
|------------|--|-------|-------------------------|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | |
| | | | EPA Treatment | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 | |
| CET HS2007 | Description | | 2007 CET | | | | | | | | | | | | | | | | | | | |
| | Sabutamol, ephedrine, theophylline, ephedrine HCl, phenobarbitone, chlorpheniramine maleate, propranolol, frusemide, hydrochlorothiazide, hydralazine, methyldepa, diazepam, thioridazine, chlorpromamide, prednisolone, dexamethasone, oral rehydration powder, plicarpaine nitrate, timolol maleate and atropine sulphate. | | | | | | | | | | | | | | | | | | | | | |
| 3003.90.80 | | 5.Yr | 15 | 15 | 15 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3003.90.90 | Other. | 5.Yr | 15 | 15 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.10.10 | Ampicillin (capsules or oral suspension). | 5.Yr | 15 | 15 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.10.20 | Amoxicillin (capsules or oral suspension). | 5.Yr | 15 | 15 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.10.90 | Other. | 5.Yr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.20.10 | Tetracycline (capsules or skin ointment). | 5.Yr | 15 | 15 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.20.20 | Chloramphenicol (capsules, oral suspension or optic drops). | 5.Yr | 15 | 15 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.20.30 | Grisofulvin (tablets of a strength of 125 mg or 500 mg). | 5.Yr | 15 | 15 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.20.40 | Nystatin (skin cream or skin ointment) | 5.Yr | 15 | 15 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.20.90 | Other. | 5.Yr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.31.00 | Containing insulin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.32.00 | Containing corticosteroid hormones, their derivatives and structural analogues. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.39.00 | Other. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Quinine sulphate, quinine hydrochloride and quinine dihydrochloride and all alkaloïds (or salts thereof) derived from cinchona bark, but not including quinine compounded with other drugs. | | | | | | | | | | | | | | | | | | | | | |
| 3004.40.10 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.40.90 | Other. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3004.50.10 | Prescription drugs containing vitamins A, D1, D2, D3 and injectibles. | 25.Yr | 15 | 15 | 15 | 14 | 12 | 11 | 10 | 10 | 9 | 9 | 8 | 8 | 6 | 5 | 4 | 4 | 2 | 1 | 0 | 0 |
| 3004.50.90 | Other vitamins. | 25.Yr | 15 | 15 | 15 | 14 | 12 | 11 | 10 | 10 | 9 | 9 | 8 | 8 | 6 | 5 | 4 | 4 | 2 | 1 | 0 | 0 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | Third Schedule - Cont'd | | | | | | | | | | | 21 | 22 | | |
|------------|--|---------------|----------|--------------------------|------|------|------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|----|
| | | | | | | | | EPA Tariff on 1st January: | | | | | | | | | | | | | | |
| CET HS2007 | Description | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 | |
| 3404.20.00 | Of poly (oxyethylene) (polyethylene glycol) | 10.Yr | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3404.90.00 | Other | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3405.10.00 | Polishes, creams and similar preparations for footwear or leather. | 25.Yr | 20 | 20 | 20 | 20 | 20 | 20 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 7 | 5 | 3 | 0 |
| 3405.20.00 | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork. | 25.Yr | 20 | 20 | 20 | 20 | 20 | 20 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 7 | 5 | 3 | 0 |
| 3405.30.00 | Polishes and similar preparations for coachwork, other than metal polishes | 25.Yr | 20 | 20 | 20 | 20 | 20 | 20 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 7 | 5 | 3 | 0 |
| 3405.40.00 | Scouring pastes and powders and other scouring preparations. | 15.Yr | 20 | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3405.90.10 | Metal polishes. | 25.Yr | 20 | 20 | 20 | 20 | 20 | 20 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 7 | 5 | 3 | 0 |
| 3405.90.90 | Other. | 25.Yr | 20 | 20 | 20 | 20 | 20 | 20 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 7 | 5 | 3 | 0 |
| 3406.00.10 | Candles of tallow. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 3406.00.20 | Decorative candles of paraffin wax. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 3406.00.30 | Other candles of paraffin wax. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 3406.00.40 | Other candles. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 3407.00.00 | Other. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 3407.00.10 | Mordanting pastes | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3407.00.90 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3501.90.00 | Casein | 10.Yr | 0-5 | 5 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3501.90.10 | Casein glues. | 15.Yr | 15 | 15 | 15 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3501.90.90 | Other. | 15.Yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3502.10.00 | Dried. | 10.Yr | 0-5 | 5 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3502.19.00 | Milk albumin, including concentrates of two or more whey proteins. | 10.Yr | 0-5 | 5 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3502.20.00 | Other. | 10.Yr | 0-5 | 5 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3502.90.00 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives (coloured) and gelatin derivatives (isinglass; other glues of animal origin, excluding casein glues of heading 35.01 | 10.Yr | 0-5 | 5 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3503.00.00 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed. | 10.Yr | 0-5 | 5 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3504.00.00 | Dextrins and other modified | 10.Yr | 0-5 | 5 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3505.10.00 | Starches | 10.Yr | 0-5 | 5 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3505.20.00 | Glues. | 15.Yr | 0-5 | 5 | 5 | 5 | 4 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | | |
|---|---|-------------------------|----------|--------------------------|------|------|------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treat-ment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | Description | | | | | | | EPA Tariff on 1st January: | | | | | | | | | | | | | |
| | | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Poly (ethylene terephthalate). | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Poly (lactic acid). | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Unsaturated. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Polyamide-6 -11, -12, -6,6, -6,9, -6,10 or -6,12. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Urea resins; thiourea resins. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Melamine resins. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other amino-resins | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Phenolic resins. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Polyurethanes | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Silicones in primary forms. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Non-plasticised. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Plasticised. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Cellulose nitrates (including collodions). | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Carboxymethylcellulose and its salts. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Alginic acid, its salts and esters. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of polymers of ethylene. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of polymers of styrene. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of polymers of vinyl chloride. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of other plastics. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of other plastics. | | 0 | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of polymers of ethylene. | | 10.Yr | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of polymers of vinyl chloride. | | 10.Yr | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of other plastics. | | 10.Yr | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Artificial guls (sausage casings) of hardened protein or of cellulosic materials. | | 15.Yr | 0.5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of polymers of ethylene. | | 15.Yr | 15 | 15 | 15 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of polymers of propylene. | | 15.Yr | 15 | 15 | 15 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of polymers of vinyl chloride. | | 15.Yr | 15 | 15 | 15 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of other plastics. | | 15.Yr | 15 | 15 | 15 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa. | | 15.Yr | 15 | 15 | 15 | 13 | 11 | 9 | 7 | 5 | 5 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Electrical conduits and other piping, of PVC. | | 15.Yr | 15 | 15 | 15 | 15 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Garden hose. | | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | | 15.Yr | 15 | 15 | 15 | 15 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|------------|--|-----------------|-------------------------|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treat- ment | 2007 CET | Applied Rate BBS <small>2004-08</small> | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| CET HS2007 | Description | | | | | | | | | | | | | | | | | | | | |
| 4011.62.00 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.63.00 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.69.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.92.00 | Of a kind used on agricultural or forestry vehicles and machines. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.93.00 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.94.00 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.99.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4012.11.00 | Of a kind used on motor cars (including station wagons and racing cars). | 10.Yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4012.12.00 | Of a kind used on buses or lorries | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4012.13.00 | Of a kind used on aircraft. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4012.19.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4012.20.10 | For retreading and remoulding | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4012.20.90 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4012.90.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4013.10.10 | Of a kind used on motor cars (including station wagons and racing cars). | 20.Yr | C | 10 | 10 | 10 | 10 | 10 | 9 | 9 | 8 | 8 | 6 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 |
| 4013.10.20 | Of a kind used on buses or lorries. | 20.Yr | C | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4013.20.00 | Of a kind used on bicycles | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4013.90.10 | Of a kind used on motor cycles | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4013.90.90 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4014.10.00 | Sheath contraceptives | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4014.90.00 | Other. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4014.90.00 | Surgical. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4015.11.00 | Other. | 10.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4015.19.00 | Other. | 10.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4015.90.10 | Articles of apparel | 10.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4015.90.90 | Other. | 10.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4016.10.00 | Of cellular rubber. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4016.91.00 | Floor coverings and mats. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4016.92.00 | Erasers. | 10.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4016.92.00 | Gaskets, washers and other seals. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 4016.93.00 | Boat or dock fenders, whether or not inflatable. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4016.94.00 | Other inflatable articles | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4016.95.00 | Other inflatable articles | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|--------------|---|---------------|-------------------------|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | Description | | | | | | | | | | | | | | | | | | | | |
| 4113.20.00 | Of swine | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4113.30.00 | Of reptiles. | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4113.90.00 | Other. | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4114.10.00 | Chemicals (including combination chemicals) leather. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Patent leather and patent laminated leather; metallised leather. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4114.20.00 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4115.10.00 | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4115.20.00 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4201.00.00 | | 15-yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.11.10 | Suit-cases and brief-cases | 15-yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.11.90 | Other | 15-yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.12.10 | Suit-cases | 15-yr | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.12.70 | Brief-cases. | 15-yr | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.12.90Ex | Satchels | 15-yr | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.12.90Ex | Other | 15-yr | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.16.00Ex | Satchels | 15-yr | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.18.00Ex | Shopping bags (except leather) | 15-yr | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.19.00Ex | Other | 15-yr | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.21.10 | Travelling bags. | 15-yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.21.90 | Other. | 15-yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.22.10 | Travelling bags. | 15-yr | 20 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.22.90 | Other | 15-yr | 20 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.29.00 | Other | 15-yr | 20 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.31.10 | Purses, spectacle cases and wallets | 15-yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.31.90 | Other. | 15-yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.32.10 | Purses, spectacle cases and wallets. | 15-yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.32.90 | Other. | 15-yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.39.00 | Other. | 15-yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.91.00 | With outer surface of leather, of composition leather or of patent leather | 15-yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.92.00Ex | Knapsacks | 15-yr | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.92.00Ex | Other with outer surface of plastic sheeting or of textile materials | 15-yr | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4202.99.00Ex | Knapsacks | 15-yr | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | Third Schedule - Cont'd | | | | | | | | | | | | |
|--------------|--|----------------|----------|--------------------------|------|------|------|------|-------------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| | | | | | | | | | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treat-ment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | | | 0 | 0-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4823.20.00 | Filler paper and paperboard | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| 4823.40.00 | Rolls, sheets and diats, printed for self-recording apparatus | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4823.61.00 | Of bamboo | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4823.69.00 | Other | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4823.70.00 | Moulded or pressed articles of paper pulp | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4823.90.10 | Dress patterns, of paper | 15.Yr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4823.90.20 | Cards, not punched, for punch card machines, whether or not in strips | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4823.90.30 | Other paper and paperboard for writing, printing or other graphic purposes | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4823.90.40 | Gummed or adhesive paper in strips or rolls | 15.Yr | 15 | 15 | 15 | 15 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4823.90.90EX | Calculating machine rolls | 15.Yr | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4823.90.90EX | Other | 15.Yr | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4901.10.10 | Brochures, pamphlets and leaflets | 0 | 0 | 60 | 60 | 54 | 48 | 42 | 35 | 29 | 29 | 23 | 16 | 10 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4901.10.90 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4901.91.00 | Dictionaries and encyclopaedias, and serial instalments thereof | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4901.99.10 | Brochures and pamphlets | 0 | 0 | 60 | 60 | 54 | 48 | 42 | 35 | 29 | 29 | 23 | 16 | 10 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4901.99.90 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4902.10.10 | Newspapers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4902.10.90 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4902.90.00 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4903.00.00 | Children's picture, drawing or colouring books | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4903.00.00 | Music, printed or in manuscript, whether or not bound or illustrated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4904.00.00 | Globes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4905.10.00 | In book form | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4905.91.00 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4905.99.00 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4906.00.00 | Unused postage, revenue or similar stamps | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4907.00.10 | Bank and currency notes | 15.Yr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4907.00.30 | Cheque forms | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4907.00.90 | Other | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|---|---|---------------|-------------------------|--------------------------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| CET HS2007 | Description | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | | | | | EPA Tariff on 1st January: | | | | | | | | | | | | | | | | |
| 5503.30.00 | Acrylic or modacrylic. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5503.40.00 | Of polypropylene. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5503.90.00 | Other. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5504.10.00 | Of viscose rayon. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5504.90.00 | Other. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5505.10.00 | Of synthetic fibres. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5505.20.00 | Of artificial fibres. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5505.10.00 | Of nylon or other polyamides. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5505.20.00 | Of polyesters. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5505.30.00 | Acrylic or modacrylic. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5505.90.00 | Other. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Artificial staple fibres, carded, combed or otherwise processed for spinning. | | | | | | | | | | | | | | | | | | | | | |
| 5507.00.00 | | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5508.10.10 | Not put up for retail sale. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5508.10.20 | Put up for retail sale. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5508.20.10 | Not put up for retail sale. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5508.20.20 | Put up for retail sale. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.11.00 | Single yarn. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.12.00 | Multiple (folded) or cabled yarn. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.21.00 | Single yarn. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.22.00 | Multiple (folded) or cabled yarn. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.31.00 | Single yarn. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.32.00 | Multiple (folded) or cabled yarn. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.41.00 | Single yarn. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.42.00 | Multiple (folded) or cabled yarn. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.51.00 | Mixed mainly or solely with artificial staple fibres. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.52.00 | Mixed mainly or solely with wool or fine animal hair. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.53.00 | Mixed mainly or solely with cotton | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.59.00 | Other | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.61.00 | Mixed mainly or solely with wool or fine animal hair. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.62.00 | Mixed mainly or solely with cotton | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.69.00 | Other | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.91.00 | Mixed mainly or solely with wool or fine animal hair. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.92.00 | Mixed mainly or solely with cotton | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5509.99.00 | Other | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5510.11.00 | Single yarn. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5510.12.00 | Multiple (folded) or cabled yarn. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other yarn, mixed mainly or solely with wool or fine animal hair. | | | | | | | | | | | | | | | | | | | | | |
| 5510.20.00 | | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other yarn, mixed mainly or solely with wool or fine animal hair. | | | | | | | | | | | | | | | | | | | | | |
| 5510.30.00 | | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other yarn, mixed mainly or solely with cotton. | | | | | | | | | | | | | | | | | | | | | |
| 5510.90.00 | | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other yarn | | | | | | | | | | | | | | | | | | | | | |

| 1 | | 2 | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
|--------------|-----------------------------|-------------|----|----------------|----------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| CET HS2007 | | Description | | EPA Treat-ment | 2007 CET | Applied Rate BBS | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | | | | | 2004-08 | EPA Tariff on 1st January: | | | | | | | | | | | | | | | | | |
| 6103.49.00 | Other | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.13.00 | Of synthetic fibres | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.19.00 | Of other textile materials | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.22.00 | Of cotton | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.23.00 | Of synthetic fibres | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.29.00 | Of other textile materials | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.31.00 | Of wool or fine animal hair | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.32.00 | Of cotton | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.33.00 | Of synthetic fibres | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.39.00 | Of other textile materials | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.41.00 | Of wool or fine animal hair | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.42.00 | Of cotton | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.43.00 | Of synthetic fibres | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.44.00 | Of artificial fibres | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.49.00 | Of other textile materials | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.51.00 | Of wool or fine animal hair | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.52.00 | Of cotton | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.53.00 | Of synthetic fibres | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.59.00 | Of other textile materials | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.61.00EX | Shorts | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.61.00EX | Other | 15.5Y | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.62.00EX | Shorts | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.62.00EX | Other | 15.5Y | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.63.00EX | Shorts | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.63.00EX | Other | 15.5Y | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.69.00EX | Shorts | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6104.69.00EX | Other | 15.5Y | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6105.10.00 | Of cotton | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6105.20.00 | Of man-made fibres | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6105.20.00 | Of other textile materials | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6106.10.10 | Blouses and shirt-blouses | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6106.10.20 | Shirts | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6106.20.10 | Blouses and shirt-blouses | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6106.20.20 | Shirts | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6106.90.10 | Blouses and shirt-blouses | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6106.90.20 | Shirts | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6107.11.00 | Of cotton | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6107.12.00 | Of man-made fibres | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6107.19.00 | Of other textile materials | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6107.21.00 | Of cotton | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6107.22.00 | Of man-made fibres | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6107.29.00 | Of other textile materials | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6107.91.00 | Of cotton | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6107.99.00 | Of other textile materials | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6108.11.00 | Of man-made fibres | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 6108.19.00 | Of other textile materials | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6109.21.00 | Of cotton | Excl | 20 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| 6109.22.00 | Of man-made fibres | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6109.29.00 | Of other textile materials | 15.5Y | 20 | 60 | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6109.31.00 | Of cotton | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6109.32.00 | Of man-made fibres | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6109.39.00 | Of other textile materials | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6109.91.10 | Undergarments | 15.5Y | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | | |
|------------|---|-------------------------|----------|--------------------------|------|------|------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | Description | | | | | | | EPA Tariff on 1st January: | | | | | | | | | | | | | |
| 6209.30.90 | Other. | 10.Yr | 20 | 20 | 20 | 20 | 14 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses. | | | | | | | | | | | | | | | | | | | | |
| 6209.90.10 | | 10.Yr | 20 | 20 | 20 | 20 | 14 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6209.90.90 | Other. | 10.Yr | 20 | 20 | 20 | 20 | 14 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of fabrics of heading No. 56.02 or 56.03 | | | | | | | | | | | | | | | | | | | | |
| 6210.10.00 | Other garments, of the type described in subheadings 6201.11.00 to 6201.19.00. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6210.20.00 | Other garments, of the type described in subheadings 6202.11.00 to 6202.19.00. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6210.30.00 | Other men's or boys' garments. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6210.40.00 | Other women's or girls' garments. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6211.10.00 | Men's or boys'. | 15.Yr | 20 | 20 | 20 | 20 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6211.12.00 | Women's or girls'. | 15.Yr | 20 | 20 | 20 | 20 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6211.20.00 | Ski suits. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6211.32.00 | Of cotton. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6211.33.00 | Of man-made fibres. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6211.39.00 | Of other textile materials. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6211.41.00 | Of wool or fine animal hair. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6211.42.00 | Of cotton. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6211.43.00 | Of man-made fibres. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6211.49.00 | Of other textile materials. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6212.10.00 | Brassières. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6212.20.00 | Corsets and panty-girdles. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6212.30.00 | Corsets. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6212.30.00 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6212.90.00 | Of cotton. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6212.90.00 | Of other textile materials. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6213.20.00 | Of silk or silk waste. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6214.10.00 | Of wool or fine animal hair. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6214.30.00 | Of synthetic fibres. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6214.40.00 | Of artificial fibres. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6214.90.00 | Of other textile materials. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6215.10.00 | Of silk or silk waste. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6215.20.00 | Of man-made fibres. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6215.90.00 | Of other textile materials. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6216.00.10 | Industrial gloves. | 15.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6216.00.90 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6217.10.00 | Accessories | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6217.90.00 | Paris. | 10.Yr | 0.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6301.10.00 | Electric blankets | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | | | | | | | | | | | | | | | | | | | | |
| 6301.20.00 | Blankets (other than electric blankets) and travelling rugs, of cotton. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6301.30.00 | | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Third Schedule - Cont'd | | | | | | | | | |
|------------|--|---------------|----------|---|------|------|------|------|------|------|------|-------------------------|------|------|------|------|------|------|------|------|------|
| | | | | | | | | | | | | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| CET HS2007 | Description | EPA Treatment | 2007 CET | Applied Rate BBS <small>2004-08</small> | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| 6305.32.00 | Flexible intermediate bulk containers. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6305.33.00 | Other, of polyethylene or polypropylene strip or the like. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6305.39.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6305.90.00 | Of other textile materials. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6306.12.10 | Tarpaulins | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6306.12.20 | Awning. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6306.12.30 | Sunblinds. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6306.19.10 | Tarpaulins | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6306.19.20 | Awning. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6306.19.90 | Sunblinds. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6306.22.00 | Of synthetic fibres. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6306.29.00 | Of other textile materials. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6306.30.00 | Sails | 15.Yr | 15 | 15 | 15 | 15 | 12 | 9 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6306.40.00 | Pneumatic mattresses | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6306.91.00 | Of cotton. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6306.99.00 | Of other textile materials. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6307.10.00 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6307.20.00 | Life-jackets and life-belts. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6307.90.10 | Dress patterns, of canvas. | 15.Yr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6307.90.20 | Dress patterns, of other textile materials. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6307.90.30 | Flags, pennants and banners. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6307.90.40 | Pin-cushions | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6307.90.50 | Sanitary towels. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6307.90.90 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6308.00.00 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6309.00.00 | Worn clothing and other worn articles. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6310.10.00 | Sorted. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6310.90.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6401.10.00 | Footwear incorporating a protective metal toe-cap. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6401.92.10 | Waterproof boots (Wellingtons). | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6401.92.90 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6401.99.00 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6402.12.00 | Ski-boots, cross country ski footwear and snowboards boots. | 10.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6402.19.00 | Other. | 10.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6402.20.00 | Footwear with upper straps or thong assembled to the sole by means of plugs. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6402.91.00 | Covering the ankle | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | | |
|------------|--|-------------------------|----------|----------------------------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treatment | 2007 CET | Applied Rate BBS (2004-08) | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | Description | | | | EPA Tariff on 1st January: | | | | | | | | | | | | | | | | |
| 6402.99.10 | Sandals and slippers. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 6402.99.90 | Other. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 6403.12.00 | Skiboots, cross-country ski footwear and snowboard boots. | 10.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6403.19.00 | Other. | 10.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6403.20.00 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 6403.40.00 | Other footwear, incorporating a protective metal toe-cap. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6403.51.00 | Covering the ankle | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6403.59.00 | Other. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 6403.91.00 | Covering the ankle | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6403.99.10 | With outer soles of rubber or plastics and upper straps and thongs of leather. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 6403.99.90 | Other. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 6404.11.10 | Tennis shoes, basketball shoes, gymn shoes, training shoes and the like. | 20.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6404.11.20 | Other. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 6404.19.10 | With outer soles of rubber or plastics and upper straps and thongs of textile materials. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6404.19.90 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6404.20.00 | Footwear with outer soles of leather or composition leather. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 6405.10.00 | With uppers of leather or composition leather. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 6405.20.00 | With uppers of textile materials | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 6405.90.00 | Other. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 6406.10.00 | Uppers and parts thereof, other than stiffeners. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6406.20.00 | Outer soles and heels, of rubber or plastics. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6406.91.00 | Of wood | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6406.99.10 | Gaiters, leggings and similar articles, and parts thereof. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6406.99.90 | Other. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6501.00.00 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including silt manchons), of felt. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6502.00.00 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. | 15.Yr | 15 | 15 | 15 | 13 | 11 | 9 | 7 | 7 | 5 | 5 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | | |
|-------------|---|-------------------------|----------|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treat- ment | | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| CET HS2007 | Description | | 2007 CET | | | | | | | | | | | | | | | | | | |
| 6504.00.00. | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6505.10.10. | Of human hair | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6505.10.90. | Of other materials | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6505.90.00. | Other | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6506.10.00. | Safety headgear | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6506.91.00. | Of rubber or of plastics | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6506.99.00. | Of other materials | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6507.00.00. | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6601.10.00. | Garden or similar umbrellas | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6601.91.00. | Having a telescopic shaft | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6601.99.00. | Other | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6602.00.00. | Walking-sticks, seat-sticks, whips, riding-crops and the like | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6603.20.00. | Umbrella frames, including frames mounted on shafts | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6603.90.00. | Other | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6701.00.10. | Fans | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6701.00.20. | Other articles | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6701.00.90. | Other | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6702.10.10. | Artificial flowers, foliage and fruit, articles made of artificial flowers, foliage or fruit | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6702.10.90. | Other | 15.Yr | 15 | 15 | 15 | 15 | 15 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6702.90.10. | Artificial flowers, foliage and fruit, articles made of artificial flowers, foliage or fruit | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6702.90.90. | Other | 15.Yr | 15 | 15 | 15 | 15 | 15 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6703.10.00. | Human hair, dressed, thinned, bleached or otherwise worked, wool or other animal hair or other textile materials, prepared for use in making wigs or the like | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6704.11.00. | Complete wigs | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6704.19.00. | Other | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6704.20.00. | Of human hair | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6704.90.00. | Of other materials | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6801.00.00. | Setts, curbstones and flagstones, of natural stone (except slate) | 15.Yr | 15 | 15 | 15 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6802.10.10. | Tiles, cubes and similar articles | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6802.10.90. | Other | 15.Yr | 15 | 15 | 15 | 15 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6802.21.10. | Articles | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6802.21.90. | Other | 15.Yr | 15 | 15 | 15 | 15 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6802.23.10. | Articles | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Third Schedule - Cont'd | | | | | | | | | | |
|------------|---|---------------|----------|--------------------------|------|------|------|------|------|------|------|-------------------------|------|------|------|------|------|------|------|------|------|---|
| | | | | | | | | | | | | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | |
| CET HS2007 | Description | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 | |
| 7321.19.90 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7321.81.00 | For gas fuel or for both gas and other fuels. | 15.Yr | D | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7321.82.00 | For liquid fuel. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7321.86.00 | For solid fuel. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7321.90.00 | Parts. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7322.11.00 | Of cast iron. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7322.19.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7322.90.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.10.10 | Iron or steel wool. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.10.20 | Pot scooters and scouring or polishing pads | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.10.90 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.91.00 | Of cast iron, not enamelled. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.92.00 | Of cast iron, enamelled | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.93.10 | Baking pans. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.93.20 | Buckets. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.93.30 | Dust bins. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.93.40 | Funnels. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.93.50 | Watering-cans. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.93.60 | Clothes hangers. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.93.70 | Letter boxes. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.93.80 | Parts. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.93.90 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.94.10 | Baking pans. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.94.20 | Buckets. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.94.30 | Dust bins. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.94.40 | Funnels. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.94.50 | Watering-cans. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.94.60 | Clothes hangers. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.94.70 | Letter boxes. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.94.80 | Parts. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.94.90 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7323.99.00 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7324.10.00 | Sinks and wash basins, of stainless steel. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7324.21.00 | Of cast iron, whether or not enamelled | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7324.29.00 | Other. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7324.90.10 | Parts of sinks and wash basins. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7324.90.20 | Parts of other sanitary ware. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7324.90.90 | Other. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7325.10.00 | Of non-malleable cast iron | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7325.91.00 | Grinding balls and similar articles for mills | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7325.99.00 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7326.11.00 | Grinding balls and similar articles for mills | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7326.19.00 | Other. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 |
| 7326.20.00 | Articles of iron or steel wire. | 20.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 |
| 7326.80.10 | Handicrafts. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7326.90.90 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 16 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|------------|---|----------------|-------------------------|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treat-ment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| CET HS2007 | Description | | | | | | | | | | | | | | | | | | | | |
| 7602.00.00 | Aluminium waste and scrap. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7603.10.00 | Powders of non-lamellar structure | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7603.20.00 | Powders of lamellar structure; flakes | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7604.10.00 | Of aluminium, not alloyed. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7604.21.00 | Flatt profiles. | 15-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7604.29.00 | Other. | 15-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of which the maximum cross-sectional dimension exceeds 7 mm. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7605.19.00 | Other. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of which the maximum cross-sectional dimension exceeds 7 mm. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7605.21.00 | Other. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7605.29.00 | Other. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7606.11.10 | Flat sheets. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7606.11.20 | Corrugated sheets. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7606.12.10 | Flat sheets. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7606.12.20 | Corrugated sheets. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7606.91.00 | Of aluminium, not alloyed. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7606.92.00 | Of aluminium alloys. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7607.11.00 | Rolled but not further worked. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7607.19.00 | Other. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7607.20.00 | Backed | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7608.10.00 | Of aluminium, not alloyed. | 15-yr | 15 | 15 | 15 | 13 | 11 | 9 | 7 | 7 | 5 | 5 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7608.20.00 | Of aluminium alloys. | 15-yr | 15 | 15 | 15 | 13 | 11 | 9 | 7 | 7 | 5 | 5 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7609.00.00 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7610.10.00 | Doors, windows and their frames and thresholds for doors | Excl | 10 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| 7610.90.10 | Complete structures. | 15-yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7610.90.90 | Other. | 15-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7611.00.10 | Water storage tanks | 15-yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7611.00.90 | Other. | 15-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7612.10.10 | Other. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7612.10.10 | Cans. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7612.10.90 | Other. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7612.90.10 | Cans. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7612.90.90 | Other. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7613.00.00 | Aluminium containers for compressed or liquefied gas | 15-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7614.10.00 | With steel core | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7614.90.00 | Other. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7615.11.00 | Pot scourers and scouring or polishing pads, gloves and the like | 15-yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7615.19.10 | Saucepans. | 15-yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7615.19.20 | Baking stov and frying pans | 15-yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7615.19.30 | Other table, kitchen or household articles. | 15-yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|------------------------|--|---------------|-------------------------|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| CET HS2007 Description | | | | | | | | | | | | | | | | | | | | | |
| 8213.00.90 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8214.10.00 | Paper knives, letter openers, erasing knives, pencil sharpeners and blades thereof. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8214.20.00 | Manicure or pedicure sets and instruments (including nail files). | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8214.90.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8215.10.00 | Sets of assorted articles containing at least one article plated with precious metal. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8215.20.00 | Other sets of assorted articles | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8215.91.00 | Plated with precious metal | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8215.99.00 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8301.10.00 | Padlocks. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8301.20.00 | Locks of a kind used for motor vehicles. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8301.30.00 | Locks of a kind used for furniture. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8301.40.00 | Other locks | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8301.50.00 | Clasps and frames with clasps, incorporating locks. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8301.60.00 | Parts. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8301.70.00 | Keys presented separately. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8302.10.00 | Hinges | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8302.20.00 | Castors. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8302.30.00 | Other mountings, fittings and similar articles suitable for motor vehicles. | 15.Yr | C | 10 | 10 | 10 | 10 | 9 | 7 | 7 | 5 | 5 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8302.41.00 | Suitable for buildings | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8302.42.00 | Other, suitable for furniture. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8302.49.00 | Other. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8302.50.00 | Hairclacks, hat-pegs, brackets and similar fixtures. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8302.60.00 | Automatic door closures | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8302.70.00 | Amoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8303.00.00 | Filing cabinets. | 15.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8304.00.20 | Card-index cabinets. | 15.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8304.00.90 | Other. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8305.10.00 | Fittings for loose-leaf binders or files. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8305.20.00 | Staples in strips. | 20.Yr | 15 | 15 | 15 | 14 | 12 | 11 | 9 | 9 | 8 | 8 | 6 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 |
| 8305.90.10 | Paper clips | 15.Yr | 15 | 15 | 15 | 13 | 11 | 9 | 7 | 7 | 5 | 5 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8305.90.90 | Other. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8306.10.00 | Balls, cones and the like | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8306.21.00 | Plated with precious metal | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8306.29.00 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|------------|---|---------------|-------------------------|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | Description | | | | | | | | | | | | | | | | | | | | |
| 8414.90.00 | Parts. Window or wall types, self-contained or "split system". | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8415.10.00 | Of a kind used for persons, in motor vehicles. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8415.20.00 | Incorporating a refrigerating unit and a valve for reversal of the cooling/heating cycle (reversible heat pumps). | 10.Yr | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 6 | 3 | 3 | 0 | 0 |
| 8415.61.00 | Other, incorporating a refrigerating unit. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8415.62.00 | Other, incorporating a refrigerating unit. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8415.63.00 | Not incorporating a refrigerating unit. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8415.90.00 | Parts | 15.Yr | 0-5 | 5 | 5 | 5 | 4 | 3 | 3 | 3 | 2 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8416.10.00 | Furnace burners for liquid fuel. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8416.20.00 | Other furnace burners, including combination burners. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8416.30.00 | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8416.90.00 | Parts. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8417.10.00 | Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or metals. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8417.20.00 | Bakery ovens, including biscuit ovens. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8417.80.00 | Other. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8417.90.00 | Parts. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8418.10.10 | Frost free electrical. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 8418.10.20 | Other electrical. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 8418.10.30 | Non-electrical. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 8418.21.10 | Frost free electrical. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 8418.21.20 | Other electrical. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 8418.21.30 | Non-electrical. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 8418.29.10 | Electrical. | 25.Yr | 20 | 20 | 20 | 20 | 20 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 7 | 5 | 3 | 0 |
| 8418.29.20 | Non-electrical. | 25.Yr | 20 | 20 | 20 | 20 | 20 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 7 | 5 | 3 | 0 |
| 8418.30.00 | Freezers of the chest type, not exceeding 600 litre capacity. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 8418.40.00 | Freezers of the upright type, not exceeding 900 litre capacity. | 20.Yr | 20 | 20 | 20 | 20 | 20 | 18 | 15 | 15 | 12 | 12 | 10 | 10 | 7 | 4 | 2 | 0 | 0 | 0 | 0 |
| 8418.50.00 | Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 8418.61.00 | Heat pumps other than air conditioning machines of heading 84.15 | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8418.69.00 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|--------------|--|---------------|-------------------------|--------------------------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| CET HS2007 | | Description | | | EPA Tariff on 1st January: | | | | | | | | | | | | | | | | |
| 8504.31.00 | Having a power handling capacity not exceeding 1 kVA. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8504.32.00 | Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA. | 5.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8504.33.00 | Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8504.34.00 | Having a power handling capacity exceeding 500 kVA. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8504.40.00 | Static converters. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8504.50.00 | Other inductors. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8504.90.00 | Parts. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8505.11.00 | Of metal. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8505.19.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8505.20.00 | Electro-magnetic couplings, clutches and brakes. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8505.90.00 | Other, including parts. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8506.10.00 | Manganese dioxide. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 8506.30.00 | Mercuric oxide. | 20.Yr | 20 | 20 | 20 | 20 | 20 | 18 | 15 | 15 | 12 | 12 | 10 | 10 | 7 | 4 | 2 | 0 | 0 | 0 | 0 |
| 8506.40.00 | Silver oxide. | 20.Yr | 20 | 20 | 20 | 20 | 20 | 18 | 15 | 15 | 12 | 12 | 10 | 10 | 7 | 4 | 2 | 0 | 0 | 0 | 0 |
| 8506.50.00 | Lithium. | 20.Yr | 20 | 20 | 20 | 20 | 20 | 18 | 15 | 15 | 12 | 12 | 10 | 10 | 7 | 4 | 2 | 0 | 0 | 0 | 0 |
| 8506.60.00 | Al/zinc. | 20.Yr | 20 | 20 | 20 | 20 | 20 | 18 | 15 | 15 | 12 | 12 | 10 | 10 | 7 | 4 | 2 | 0 | 0 | 0 | 0 |
| 8506.80.00 | Other primary cells and primary batteries. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 8506.90.00 | Parts. | 20.Yr | 20 | 20 | 20 | 20 | 20 | 18 | 15 | 15 | 12 | 12 | 10 | 10 | 7 | 4 | 2 | 0 | 0 | 0 | 0 |
| 8507.10.00EX | Lead-acid of a kind used for starting piston engines - excluding motor cycle batteries | 15.Yr | | 60 | 60 | 52 | 43 | 35 | 26 | 26 | 18 | 18 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8507.10.00EX | Lead-acid of a kind used for starting piston engines for motor cycles | 15.Yr | | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 18 | 18 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8507.20.00 | Other lead-acid accumulators. | 20.Yr | 20 | 60 | 60 | 54 | 48 | 42 | 35 | 35 | 29 | 29 | 23 | 16 | 10 | 4 | 0 | 0 | 0 | 0 | 0 |
| 8507.30.00 | Nickel-cadmium | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 8507.40.00 | Nickel-iron | 15.Yr | 20 | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8507.80.00 | Other accumulators. | Excl | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 8507.90.10 | Lead grids; plates coated with paste | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8507.90.90 | Other parts | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8508.11.00 | Of a power not exceeding 1.500W and having a dust bag or other receptacle capacity not exceeding 20 L. | | | | | | | | | | | | | | | | | | | | |
| 8508.19.00 | Other | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8508.60.00 | Other vacuum cleaners | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8508.70.00 | Parts. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8509.40.10 | Food grinders and mixers. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8509.40.20 | Fruit or vegetable juice extractors | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8509.80.10 | Blenders. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | Third Schedule - Cont'd | | | | | | | | | | | |
|------------|--|----------------|----------|--------------------------|------|------|------|------|------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|
| | | | | | | | | | | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treat-ment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | | | | | | | | | | EPA Tariff on 1st January. | | | | | | | | | | | |
| 8509.80.20 | Floor polishers. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8509.80.30 | Kitchen waste disposers | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8510.10.00 | Shavers. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8509.90.00 | Parts. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8510.20.00 | Hair clippers. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8510.30.00 | Hair-renewing appliances. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8511.00.00 | Parts | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8511.10.00 | Sparking plugs. | 10.Yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 8 | 5 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8511.20.00 | Ignition magnets; magneto-dynamos; magnetic flywheels. | 10.Yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 8 | 5 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8511.30.00 | Distributors; ignition coils | 10.Yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 8 | 5 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8511.40.00 | Starter motors and dual purpose starter generators. | 10.Yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 8 | 5 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8511.50.00 | Other generators. | 15.Yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 8 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8511.80.00 | Other equipment | 15.Yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 8 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8511.90.00 | Parts. | 15.Yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 8 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Lighting or visual signalling equipment or a kind used on bicycles. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8512.10.00 | Other lighting or visual signalling equipment. | 15.Yr | C | 25 | 25 | 25 | 25 | 25 | 25 | 20 | 15 | 15 | 15 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8512.30.00 | Sound signalling equipment. | 15.Yr | C | 25 | 25 | 25 | 25 | 25 | 25 | 20 | 15 | 15 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8512.40.00 | Windscreens wipers, defrosters and demisters. | 15.Yr | C | 25 | 25 | 25 | 25 | 25 | 25 | 20 | 15 | 15 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8513.10.00 | Parts. | 10.Yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8513.10.00 | Lamps | 15.Yr | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8513.90.00 | Parts | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8514.10.00 | Resistance heated furnaces and ovens. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8514.20.00 | Furnaces and ovens functioning by induction or dielectric loss. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8514.30.00 | Other furnaces and ovens. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other equipment for the heat treatment of materials by induction or dielectric loss. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8514.40.00 | Induction or dielectric loss. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8514.90.00 | Parts. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8515.10.00 | Soldering irons and guns. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8515.19.00 | Other | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8515.21.00 | Fully or partly automatic. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8515.29.00 | Other | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8515.31.00 | Fully or partly automatic. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8515.39.00 | Other | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8515.60.00 | Other machines and apparatus. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8515.90.00 | Parts. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.10.10 | Electric instantaneous or storage water heaters. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.10.20 | Immersion heaters | 15.Yr | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.21.00 | Storage heating radiators. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.29.00 | Other | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.31.00 | Hair dryers. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.32.00 | Other hair-dressing apparatus. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | | |
|------------|---|-------------------------|----------|--------------------------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | Description | | | | EPA Tariff on 1st January: | | | | | | | | | | | | | | | | |
| 8516.33.00 | Hand-driving apparatus | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.40.00 | Electric smoothing irons. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.50.00 | Microwave ovens | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.60.10 | Stoves and cookers. | 25.Yr | 20 | 20 | 20 | 20 | 20 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 7 | 5 | 3 | 0 |
| 8516.60.90 | Other | 25.Yr | 20 | 20 | 20 | 20 | 20 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 7 | 5 | 3 | 0 |
| 8516.71.00 | Coifes or tea makers | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.72.00 | Toasters | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.79.00 | Other | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.80.00 | Electric heating resistors. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.90.00 | Pans. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8517.11.00 | Line telephone sets with cordless handsets. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8517.12.10 | Portable radio-telephones. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8517.12.90 | Other | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8517.18.00 | Other | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8517.61.00 | Base stations | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | | | | | | | | | | | | | | | | | | | | |
| 8517.62.00 | Other apparatus. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8517.69.00 | Other apparatus. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8517.70.00 | Pans. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8518.10.00 | Microphones and stands therefor. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8518.21.00 | Single loudspeakers, mounted in their enclosures. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8518.22.00 | Multiple loudspeakers, mounted in the same enclosure. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8518.23.00 | Other | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers. | | | | | | | | | | | | | | | | | | | | |
| 8518.30.00 | Audio-frequency electric amplifiers. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8518.40.00 | Amplifiers. | 20.Yr | C | 45 | 45 | 36 | 32 | 28 | 24 | 24 | 19 | 19 | 15 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 |
| 8518.50.00 | Electric sound amplifier sets. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8518.90.00 | Pans. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8519.20.10 | Coin- or disc-operated record-players. | 15.Yr | C | 45 | 45 | 35 | 29 | 23 | 18 | 18 | 12 | 12 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8519.20.90 | Other | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8519.30.00 | Turntables (record-decks) | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8519.50.00 | Telephone answering machines | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8519.81.10 | Transcribing machines. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8519.81.20 | Pocket-size cassette-players. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8519.81.30 | Dicating machines not capable of operating without an external source of power. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8519.81.40 | Other magnetic tape recorders incorporating sound reproducing apparatus | 10.Yr | 0-5 | 5 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8519.81.90 | Other magnetic tape recorders incorporating sound reproducing apparatus | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|---|---|---------------|-------------------------|---|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treatment | 2007 CET | Applied Rate BBS <small>2004-08</small> | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | Description | | | | EPA Tariff on 1st January: | | | | | | | | | | | | | | | | |
| | For a voltage not exceeding 1,000 V | 10.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | For a voltage exceeding 1,000 V | 15.Yr | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus. | 15.Yr | 15 | 15 | 15 | 13 | 11 | 9 | 7 | 7 | 5 | 5 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Sealed beam lamp units. | 15.Yr | 20 | 45 | 40 | 40 | 40 | 30 | 30 | 30 | 20 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Fluorescent, hot cathode. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other. | 10.Yr | | | | | | | | | | | | | | | | | | | |

| | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | | |
|------------|--|-------------------------|----------|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treat-ment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| CET HS2007 | Description | | | | | | | | | | | | | | | | | | | | |
| 8607.19.00 | Other, including parts. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8607.21.00 | Air brakes and parts thereof. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8607.29.00 | Other. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Hooks and other coupling devices, buffers, and parts thereof. | | | | | | | | | | | | | | | | | | | | |
| 8607.30.00 | Other. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8607.31.00 | Chocomotives. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8607.99.00 | Other | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8609.00.00 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport. | | | | | | | | | | | | | | | | | | | | |
| 8609.00.00 | Other. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8701.10.10 | For use in agriculture | 10.Yr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8701.10.90 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8701.20.00 | Road tractors for semi-trailers. | 15b.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8701.30.10 | For use in agriculture | 10.Yr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8701.30.90 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8701.90.10 | For use in agriculture | 10.Yr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8701.90.90 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Coaches, buses and mini-buses, or a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | | | | | | | | | | | | | | | | | | | | |
| 8702.10.10 | Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver) | 15b.Yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8702.10.20 | Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority. | 15b.Yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 8 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8702.10.30 | Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority. | 15b.Yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | | |
|------------|--|---------------|----------------------------|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | |
| | | | EPA Tariff on 1st January: | | | | | | | | | | | | | | | | | | | |
| CET HS2007 | Description | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 | |
| 8702.10.40 | Other coaches, buses and mini-buses of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver) Coaches, buses and mini-buses of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority. | 15b yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8702.10.50 | Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver) | 15b yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8702.10.60 | Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver) | 15b yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8702.10.90 | Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority. | 15b yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8702.90.10 | Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver) | 15b yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8702.90.20 | Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver) | 15b yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8702.90.30 | Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority. | 15b yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8702.90.40 | Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver) | 15b yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8702.90.50 | Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority. | 15b yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8702.90.60 | Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver) | 15b yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|-------------|---|---------------|-------------------------|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 2 | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| Description | | | | | | | | | | | | | | | | | | | | | |
| 8703.90.90 | Other. | 15b yr | C | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.10.00 | Vehicles specially designed for travelling on snow, golf cars and similar vehicles. | 15 yr | | 20 | 20 | 20 | 20 | 20 | 20 | 15 | 15 | 10 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.21.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority. | 15b yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.21.90 | Other. | 15b yr | C | 45 | 45 | 40 | 40 | 40 | 40 | 30 | 30 | 20 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.22.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority. | 15b yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.22.90 | Other. | 15b yr | C | 45 | 45 | 40 | 40 | 40 | 40 | 30 | 30 | 20 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.23.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority. | 15b yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.23.20 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,999 cc. | 15b yr | C | 45 | 45 | 40 | 40 | 40 | 40 | 30 | 30 | 20 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.23.30 | Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc. | 15b yr | C | 45 | 45 | 40 | 40 | 40 | 40 | 30 | 30 | 20 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.23.40 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority. | 15b yr | C | 45 | 45 | 40 | 40 | 40 | 40 | 30 | 30 | 20 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.24.10 | Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc. | 15b yr | C | 45 | 45 | 40 | 40 | 40 | 40 | 30 | 30 | 20 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.24.90 | Other. | 15b yr | C | 45 | 45 | 40 | 40 | 40 | 40 | 30 | 30 | 20 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.31.10 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority. | 15b yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.31.90 | Other. | 15b yr | C | 45 | 45 | 40 | 40 | 40 | 40 | 30 | 30 | 20 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.32.10 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc. | 15b yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.32.20 | Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc. | 15b yr | C | 45 | 45 | 40 | 40 | 40 | 40 | 30 | 30 | 20 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8703.32.30 | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority. | 15b yr | 0-5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | | | | |
|------------|---|-------------------------|----------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | | |
| | | EPA Treatment | 2007 CET | Applied Rate BBS (2004-08) | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 | | |
| CET HS2007 | | Description | | | | | | | | | | | | | | | | | | | | | |
| 8906.10.00 | Warstups. | 0 | 0-5 | 5 | 5 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 8906.90.00 | Other | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 8907.10.00 | Inflatable rafts | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 8907.90.10 | Buoys and beacons | 10-yr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 8907.90.90 | Other | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 8908.00.00 | Vessels and other floating structures for breaking up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9001.10.00 | Optical fibres, optical fibre bundles and cables. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9001.20.00 | Sheets and plates of polarising material | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9001.30.00 | Contact lenses. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9001.40.00 | Contact lenses of glass. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9001.50.00 | Spectacle lenses of other materials. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9001.90.10 | Colour filters for cameras | 15-yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9001.90.90 | Other | 15-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9002.11.00 | For cameras, projectors or photographic enlargers or reducers. | 15-yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9002.19.00 | Other | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9002.20.10 | For photographic or cinematographic apparatus including projectors. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9002.20.90 | Other | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9002.90.10 | For photographic or cinematographic apparatus including projectors | 5-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9002.90.90 | Other | 5-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9003.11.00 | Of plastic. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9003.19.00 | Of other materials | 15-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9003.90.00 | Paris. | 15-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9004.10.00 | Sunglasses | 15-yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9004.90.00 | Other | 15-yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9005.10.00 | Binoculars. | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9005.80.10 | Refracting telescopes (monoculars) | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9005.80.90 | Other | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9005.90.10 | For refracting telescopes (binoculars and monoculars). | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9005.90.90 | Other | 10-yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9006.10.00 | Cameras of a kind used for preparing printing plates or cylinders. | 15-yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9006.30.00 | Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs. | 15-yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9006.40.00 | Comparison cameras for forensic or criminological purposes. | 15-yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9006.40.00 | Instant print cameras | 15-yr | C | 25 | 25 | 22 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|------------|---|---------------|-------------------------|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | Description | | | | | | | | | | | | | | | | | | | | |
| 9030.20.00 | Oscilloscopes and oscillographs | 5.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9030.31.00 | Multimeters, without a recording device | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9030.32.00 | Multimeters with a recording device | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9030.33.00 | Other, without a recording device | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9030.39.00 | Other, with a recording device | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | | | | | | | | | | | | | | | | | | | | |
| 9030.40.00 | | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9030.82.00 | For measuring or checking semiconductor, wafers or devices | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9030.84.00 | Other, with a recording device | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9030.89.00 | Other | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9030.90.00 | Parts and accessories | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Machines for balancing mechanical parts | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9031.20.00 | Test benches. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9031.41.00 | Other | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9031.49.00 | Other instruments, appliances and machines. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9031.80.00 | Parts and accessories | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9031.90.00 | Thermistors. | 0 | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9032.10.00 | Microstats. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9032.20.00 | Hydraulic or pneumatic. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9032.87.00 | Other | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9032.89.00 | Parts and accessories | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9032.90.00 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | | | | | | | | | | | | | | | | | | | | |
| 9033.00.00 | | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9101.11.00 | With mechanical display only. | 20.Yr | C | 50 | 50 | 27 | 24 | 21 | 18 | 18 | 15 | 15 | 12 | 12 | 8 | 5 | 2 | 0 | 0 | 0 | 0 |
| 9101.19.00 | Other | 20.Yr | C | 50 | 50 | 27 | 24 | 21 | 18 | 18 | 15 | 15 | 12 | 12 | 8 | 5 | 2 | 0 | 0 | 0 | 0 |
| 9101.21.00 | With automatic winding. | 20.Yr | C | 50 | 50 | 27 | 24 | 21 | 18 | 18 | 15 | 15 | 12 | 12 | 8 | 5 | 2 | 0 | 0 | 0 | 0 |
| 9101.29.00 | Other. | 20.Yr | C | 50 | 50 | 27 | 24 | 21 | 18 | 18 | 15 | 15 | 12 | 12 | 8 | 5 | 2 | 0 | 0 | 0 | 0 |
| 9101.91.00 | Electrically operated. | 20.Yr | C | 50 | 50 | 36 | 32 | 28 | 24 | 24 | 19 | 19 | 15 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 |
| 9101.99.00 | Other | 20.Yr | C | 50 | 50 | 36 | 32 | 28 | 24 | 24 | 19 | 19 | 15 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 |
| 9102.11.00 | With mechanical display only. | 20.Yr | C | 50 | 50 | 27 | 24 | 21 | 18 | 18 | 15 | 15 | 12 | 12 | 8 | 5 | 2 | 0 | 0 | 0 | 0 |

| | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | | |
|------------|---|-------------------------|----------|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treat-ment | 2007 CET | Applied Rate BBS <small>2004-08</small> | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| CET HS2007 | Description | | | | | | | | | | | | | | | | | | | | |
| 9603.90.40 | Other brushes for household use. | 15.Yr | 20 | 60 | 60 | 52 | 43 | 35 | 26 | 18 | 18 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9603.90.50 | Prepared knots and tufts for broom or brush making. | 15.Yr | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9603.90.90 | Other. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9604.00.10 | Hand sieves. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9604.00.20 | Hand riddles. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9605.00.00 | Press-fasteners, snap-fasteners and press-studs and parts therefor. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9606.10.00 | Of plastics, not covered with textile material. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9606.21.00 | Of base metal, not covered with textile material. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9606.22.00 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9606.29.00 | Button moulds and other parts of buttons; button blanks | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9606.30.00 | Fitted with chain scoops of base metal. | 10.Yr | 15 | 15 | 15 | 12 | 9 | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9607.11.00 | Other. | 10.Yr | 15 | 15 | 15 | 12 | 9 | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9607.20.10 | Continuous chain. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9607.20.90 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9608.10.00 | Ball point pens | 10.Yr | 20 | 20 | 20 | 20 | 14 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9608.20.00 | Felt tipped and other nonous-tipped pens and markers | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9608.31.00 | Indian ink drawing pens | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9608.39.00 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9608.40.00 | Propelling or sliding pencils. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9608.50.00 | Sets of articles from two or more of the foregoing subheadings. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9608.60.00 | Refills for ball point pens, comprising the ballpoint and ink-reservoir | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9608.91.00 | Pen nibs and nib points. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9608.99.10 | Pen-holders, pencil-holders and similar holders. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9608.99.20 | Barrels and covers for ball point pens. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9608.99.90 | Other. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9609.10.10 | Writing or drawing pencils. | 15.Yr | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9609.10.20 | Crayons. | 15.Yr | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9609.20.00 | Pencil leads, black or coloured. | 15.Yr | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9609.90.10 | Writing or drawing chalks | 15.Yr | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9609.90.90 | Other. | 15.Yr | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9610.00.10 | Writing or drawing boards. | 15.Yr | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9610.00.90 | Other. | 15.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9611.00.10 | Rubber stamps. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9611.00.90 | Other. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | Third Schedule - Cont'd | | | | | | | | | | | | | | | | | | |
|------------|--|----------------|-------------------------|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | EPA Treat-ment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| | Description | | | | | | | | | | | | | | | | | | | | |
| 9612.10.00 | Typewriter ribbons on open spools. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9612.10.90 | Other. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9612.20.00 | Ink-packs. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.10.00 | Pocket lighters, gas fuelled, non-refillable. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.20.00 | Pocket lighters, gas fuelled, refillable. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.80.00 | Other lighters. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.90.00 | Paris. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9614.00.00 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9615.11.10 | Combs. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9615.11.20 | Hair slides and the like. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9615.19.10 | Combs. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9615.19.20 | Hair slides and the like. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9615.90.10 | Hairpins | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9615.90.90 | Other. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9616.10.00 | Scent sprays and similar toilet sprays, and mounts and heads thereof. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9616.20.00 | Powder-puffs and pads for the application of cosmetics or toilet preparations. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9617.00.00 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass liners. | 15.Yr | 20 | 20 | 20 | 20 | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9618.00.00 | Tailors' dummies and other lay figures, automata and other animated displays used for shop window dressing. | 10.Yr | 0-5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9701.10.10 | Printings. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9701.10.20 | Drawings and pastels | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9701.90.00 | Other. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9702.00.00 | Original engravings, prints and lithographs. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9703.00.00 | Original sculptures and statuary, in any material. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9704.00.00 | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907.00.00 | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9705.00.00 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | 15.Yr | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | Third Schedule - Conc'd | | | | | | | | | | | | | | | | | | | |
|------------|---|-------------------------|----------|--------------------------|------|------|------|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | | | | | | | EPA Tariff on 1st January. | | | | | | | | | | | | | |
| CET HS2007 | Description | EPA Treatment | 2007 CET | Applied Rate BBS 2004-08 | 2009 | 2011 | 2013 | 2015 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2025 | 2027 | 2028 | 2029 | 2031 | 2033 |
| 9706.00.00 | Antiques of an age exceeding one hundred years. | 15 yr. | 20 | 20 | 20 | 18 | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

FIFTH SCHEDULE

(Section 6)

List of goods subject to Most Favoured Nation rate of duty when exported to
CARIFORUM States from the European Union

| TARIFF HEADING NUMBER | SUB-HEADING NUMBER | DESCRIPTION OF GOODS |
|-----------------------------|--|--|
| 01.05 | 0105.11.20 0105.12.20 0105.19.20 0105.19.90 0105.94.20 0105.94.40 0105.94.90 0105.99.20 0105.99.90 | For Rearing For rearing For rearing Other Cocks for rearing Hens for rearing other For rearing Other |
| 02.01 | 0201.10.00 0201.20.10 0201.20.90 0201.30.10 0201.30.20 0201.30.30 0201.30.90 | Carcasses and half-carcasses Brisket other Tenderloin Sirloin Minced (Ground) Other |
| 02.02 | 0202.10.00 0202.20.10 0202.20.90 0202.30.10 0202.30.20 0202.30.30 0202.30.90 | Carcasses and half-carcasses Brisket Other Tenderloin Sirloin Minced (Ground) Other |
| 02.03 | 0203.11.00 0203.12.00 0203.19.00 0203.22.00 0203.29.00 | Carcasses and half-carcasses Hams, shoulders and cut thereof with bone in Other Hams, shoulders and cut thereof with bone in Other meat of swine frozen |
| 02.04 | 0204.10.00 0204.21.00 0204.22.00 0204.23.00 0204.30.00 0204.41.00 | Carcasses and half-carcasses of lamb, fresh Carcasses and half-carcasses Other cuts with bone in Boneless Carcasses and half-carcasses of lamb, frozen Carcasses and half-carcasses |

Fifth Schedule (Concl'd)

| TARIFF HEADING NUMBER | SUB-HEADING NUMBER | DESCRIPTION OF GOODS |
|-----------------------------|--------------------|-------------------------------------|
| 02.07 | 0204.42.00 | Other cuts with bone in |
| | 0204.43.00 | Boneless |
| | 0204.50.00 | Meat of goats |
| | 0207.11.00 | Not cut in pieces, fresh or chilled |
| | 0207.12.00 | Not cut in pieces, frozen |
| | 0207.13.00 Ex | Offal fresh or chilled |
| | 0207.13.00 Ex | Cuts, fresh or chilled |